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OF

Bombay Chan[illegible] Commerce

FOR [illegible] 1915.

(Establishe[illegible]mbe[illegible]86.)

PRESENTED TO TH[illegible]UAL G[illegible]MEETING
HELD ON [illegible]6th M[illegible]16.

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Bombay:
PRINTED AT THE TIMES PR[illegible]

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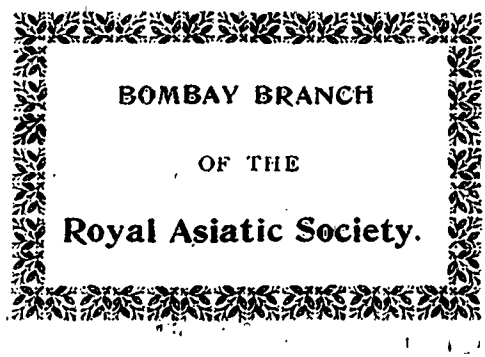

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Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1915.

(Established 22nd September 1836.)

PRESENTED TO THE ANNUAL GENERAL MEETING HELD ON THE 16th MARCH 1916.

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Bombay:
PRINTED AT THE TIMES PRESS.

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Bombay Chamber of Commerce.

ESTABLISHED 22nd SEPTEMBER 1836.

Honorary Members.

The Rt. Hon'ble LORD READY, LL.D., G.C.I.E. | A. H. CAMPBELL, ESQ.

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" L. & F. BARRACLOUGH & Co., LD.
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TURNER, MORRISON & Co., LD
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THE BOMBAY GAS Co., LD
THE DUNLOP RUBBER Co., LD.

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THE HOLLAND-BOMBAY TRADING CO., LD.
THE JAPAN COTTON TRADING CO., LD.
THE MITSUI BUSSAN KAISHA, LD.
THE NESTLE AND ANGLO-SWISS CONDENSED MILK CO.
THE NEW MOPUSSIL CO., LD.
THE REUTER'S TELEGRAM CO., LD.
THE SIZING MATERIALS CO., LD.
THE UNITED STATES STEEL PRODUCTS CO.
THE BRITISH DOMINIONS GENERAL INSURANCE COMPANY, LD.
THE NEW ZEALAND INSURANCE CO., LD.
THE SOUTH BRITISH INSURANCE CO., LD.
THE SUN LIFE ASSURANCE CO. OF CANADA
THE ALLIANCE BANK OF SIMLA, LD
THE BANK OF BOMBAY.
THE BANK OF INDIA, LD.
THE CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.
THE COMPTOIR NATIONAL D'ESCOMPTE DE PARIS.
THE EASTERN BANK, LD.
THE HONGKONG AND SHANGHAI BANKING CORPORATION.
THE INTERNATIONAL BANKING CORPORATION.
THE MERCANTILE BANK OF INDIA, LD.
THE NATIONAL BANK OF INDIA, LD.
THE RUSSO-ASIATIC BANK.
THE YOKOHAMA SPECIE BANK, LD.
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THE G. I. P. RAILWAY.
THE MADRAS AND SOUTHERN MAHRATTA RY. CO., LD.
THE BOMBAY STEAM NAVIGATION CO., LD.
THE COMPAGNIE DES MESSAGERIES MARITIMES.
THE MARITTIMA ITALIANA STEAM NAVIGATION COY.
THE NIPPON YUSEN KAISHA.
THE P. & O. S. N. COMPANY.
THE ASIATIC PETROLEUM CO. (INDIA), LD.
THE STANDARD OIL COMPANY OF NEW YORK.
THE VACUUM OIL COMPANY.

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THE HON'BLE MR. MALCOLM N. HOGG, *Dy. Chairman.*
G. H. BOWMAN, ESQ.
J. H. FYFE, ESQ.
S. J. GILLUM, ESQ.
H. P. HEBBLETHWAITE, ESQ.
GEORGE MILLER, ESQ.
NIGEL F. PATON, ESQ.
R. WOOLLCOMBE, ESQ.

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THE HON'BLE MR. MALCOLM N. HOGG, *Dy. Chairman.*
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A. H. FROOM, ESQ.
MAJOR H. A. L. HEPPER, R.E.
NIGEL F. PATON, ESQ.
W. M. ROSS, ESQ.
A. SCOTT SMITH, ESQ.
G. E. XYDIS, ESQ.

R. E. GREGOR-PEARSE, ESQ., SECRETARY.
NOEL WILKINSON, ESQ., B. A. (CANTAB.), ASST. SECRETARY.

CHAMBER'S REPRESENTATIVES.

Legislative Council of H. E. the Governor General of India.
THE HON'BLE MR. J. S. WARDLAW MILNE.

Legislative Council of H. E. the Governor of Bombay.
THE HON'BLE MR. MALCOLM N. HOGG.

Bombay Port Trust Board.
THE HON'BLE MR. T. W. BIRKETT.
THE HON'BLE MR. J. S. WARDLAW MILNE.
THE HON'BLE MR. MALCOLM N. HOGG.
A. H. FROOM, ESQ.
NIGEL F. PATON, ESQ.

Bombay Improvement Trust.
A. M. TOD, ESQ.

Bombay Municipal Corporation.
THE HON'BLE MR. J. S. WARDLAW MILNE. | A. M. TOD, ESQ.

College of Commerce Advisory Board.
THE HON'BLE MR. J. S. WARDLAW MILNE. | W. A. HAIG BROWN, ESQ.

Bombay Smoke Nuisances Commission.
THE HON'BLE MR. MALCOLM N. HOGG.

St. George's Hospital Advisory Committee.
SIR STANLEY REED, KT., LL.D

CHAIRMEN AND SECRETARIES OF THE BOMBAY CHAMBER OF COMMERCE.

Chairmen.

J. Skinner	1836-37	H. E. Astley / D. Graham	1869-70
M. T. Brownrigg	1837-38	A. D. Grant	1870-71
H. G. Gordon	1838-39	W. G. Hall	1871-72
J. Skinner	1839-40	J. K. Bythell	1872-73
T. R. Richmond	1840-41	H. E. Bright / E. Lord	1873-74
C. B. Skinner	1841-42	D. Watson	1874-75
S. D. Murray	1842-43	J. A. Forbes	1875-76
J. Wright / E. Lyon	1843-44	G. F. Henry / Donald Graham	1876-77
T. Cardwell	1844-45	Walter Lang	1877-78
J. Smith	1845-46	M. Mowat	1878-79
W. Graham	1846-47	C. Macdonald	1879-80
John Parsons	1847-48	J. N. Graham	1880-81
A. G. Latham	1848-49	E. Comber / W. M. Macaulay	1881-82
Robert Strong	1849-50	James Thorburn	1882-83
W. S. Grey	1850-51	Sir F. Forbes Adam, Kt., C. I. E.,	1883-84,
John Parsons	1851-52	1884-85, 1886, 1887,	1888, 1889
A. H. Campbell	1852-53	A. F. Beaufort	1890°
H. B. Gilmour	1853-54	L.R.W. Forrest,	1890°,1891,1892°
James Graham	1854-55	J. L. Symons	1892°
W. F. Hunter	1855-56	R. S. Campbell	1893°
A. T. Binny / H. B. Gilmour	1856-57	W.R. Macdonell,	1893°,1894,1895
John Fleming	1857-58	A. F. Beaufort	1896
Robert Ryrie	1858-59	A. Abercrombie	1897
H. D. Cartwright / Henry Scott	1859-60	R. H. Macaulay	1898
Andrew Grant / George Hamilton / George Lord	1860-61	A. Abercrombie	1899
James N. Fleming / Michael H. Scott	1861-62	William Greaves,	1900,1901, 1902°
Robert Hannay / Alexander Brown	1862-63	J. M. Dick	1902°, 1903
Andrew Grant	1863-64	C. H. Armstrong	1904, 1905
A. C. Gumpert / Alexander Stewart	1864-65	H. E. E. Procter	1906
A. J. Hunter	1865-66	C. H. Armstrong	1907
W. Christian / A. J. Hunter / Alexander Brown	1866-67	Sir Henry Procter, Kt.	1908
J. Foggo	1867-68	C. H. Armstrong	1909
Hamilton Maxwell	1868-69	R. G. Monteath	1910
		C. H. Armstrong.	1911, 1912
		Sir Chas. Armstrong, Kt.	1913
		Marshall F. Reid, C. I. E.	1914
		T. W. Birkett	1915
		J. S. Wardlaw Milne	1916

(° Part year.)

Secretaries.

R. X. Murphy	1836-38	H. Brooke	1859-64
J. E. Brenan	1838	James Taylor	1864-73
R. X. Murphy	1838-41	John Gordon	1873-84
T. J. A. Scott	1841-46	David Watson (Acting)	1881-82
John Connon	1846-57	John Marshall	1884-98
John Mawson	1857-59	Frederick Nöel-Paton	1898-1905
J. A. Crowe (Acting)	1858-59	J. B. Leslie-Rogers	1905-1911

R. E. Gregor-Pearse, Appointed 1912.

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

The Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Graham's Buildings, on Thursday, 16th March 1916, at 4 p.m., to transact the following business:—

(1) To receive the report of the outgoing Committee for the year 1915.

(2) To confirm the nomination of the Members of the new Committee made in accordance with Section 11 of Rule VII.

(3) To amend Rule V of the Rules and Regulations of the Chamber.

(4) To appoint Auditors of the Chamber's Accounts for the year 1916.

(5) To appoint two Trustees of the Chamber's Provident Fund for the current year.

And to transact any other business that may be brought forward.

The Hon'ble Mr. T. W. Birkett, Chairman of the Chamber, presided.

There were also present:—The Hon'ble Mr. Malcolm N. Hogg (Deputy Chairman), Mr. R. H. Brooke, Mr. A. H. Froom, Major H. A. L. Hepper, R.E., Mr. Ralph Kidd, Mr. Nigel F. Paton, and

Mr. W. M. Ross (Members of the Committee), Mr. P. Eccles, B.A., I.C.S., Offg. Collector of Customs, The Hon'ble Sir Frederick L. Sprott, Kt., Chairman of the Bombay Port Trust, The Hon'ble Mr. J. S. Wardlaw Milne and Mr. T. W. Dowding of Messrs. Turner Morrison & Co., Ltd., Mr. H. Baddeley of Messrs. Allen Bros. & Co., Ltd., Mr. C. A. Russ of Messrs. Bell Russ & Co., Mr. Reginald Leigh of Messrs. Brunner Mond & Co., Ld., Mr. A. F. Sells of Messrs. Cox & Co., Mr. J. N. Mody of Messrs. Croft, Mody & Co., Mr. F. H. Pearce of Messrs. Ewart Latham & Co., Mr. G. E. S. Sheers of Messrs. Fleming Shaw & Co., Mr. Henry Gannon of Messrs. Henry Gannon & Co., Mr. H. R. Greaves and Mr. N. G. Hunt of Messrs. Greaves Cotton & Co., Mr. H. Holmes of Messrs. Gysi & Kleinjung, Ltd., Mr. F. A. H. East and Mr. F. C. Annesley of Messrs. Killick Nixon & Co., Mr. W. Henchoz of Messrs. Louis Dreyfus & Co., Mr. J. A. Lord and Mr. G. H. Bowman of Messrs. Lyon Lord & Co., Ld., Mr. J. H. Fyfe of Messrs. Mackinnon Mackenzie & Co., Mr. J. B. Bennett of Messrs. Latham Abercrombie & Co., Mr. A. L. Davies of Messrs. Millar's Timber and Trading Co., Ld., Mr. H. Johnson of Messrs. John Bruce Murray Son & Co., Mr. E. G. Montgomery and Mr. R. L. Darley of Messrs. Owen and Okell, Mr. Alistair Forbes of Messrs. Croft and Forbes, Mr. Max Frei of Messrs. Hegerle Sulzer & Co., Mr. R. Barlow and Mr. F. G. Kennedy of Messrs. Symons Barlow & Co., Mr. A. D. Stephanos of Messrs. Ralli Brothers, Mr. M. Nissim of Messrs. David Sassoon & Co., Ld., Mr. A. J. Raymond of Messrs. E. D. Sassoon & Co., Mr. N. B. Saklatwalla of Messrs. Tata Sons & Co., Mr. S. J. Gillum of the Bombay Company, Ld., Mr. N. N. Wadia of the Bombay Dyeing and Manufacturing Co., Ld., Mr. A. R. Burch of the Bombay Gas Co., Ld., Mr. J. Van Rykom of the Holland Bombay Trading Co., Ld., Mr. D. Morris of the New Mofussil Co., Ld., Mr. W. J. Crowley of the United States Steel Products Co., Mr. George Miller of the Chartered Bank of India, Australia and China, Mr. R. W. Watson of the Comptoir National D'Escompte de Paris, Mr. R. Woollcombe and Mr. F. W. Hanson of the B. B. & C. I. Railway, Mr. Alex M. Tod of the British Dominions General Insurance Co., Ld., Mr. R. E. Gregor-Pearse, Secretary, and Mr. Noël Wilkinson, B.A., Assistant Secretary of the Chamber.

The notice convening the meeting having been read the **Hon'ble Mr. T. W. Birkett,** in opening the proceedings, said:—

Gentlemen,—The Annual Report of your Committee has been in the hands of Members during the past week and I hope have been found of interest. As you will see from it, the questions that we have had to deal with during the year are mostly those that have arisen in connection with the war and the Report gives Members a more complete record than the excerpts which are sent round monthly for information.

I will now proceed to deal as briefly as possible with the principal events of the year. I must, however, first refer to the great loss that Bombay in general and this Chamber in particular has sustained by the death in July last while on military duty of the late Captain W. L. Graham. Capt. Graham, as you know, had been very closely associated with the work of this Chamber since his arrival in Bombay in the year 1909 and was for three years your Deputy Chairman, and I am sure I am voicing the sentiments of all present in deploring the loss we and Bombay in general have sustained by his untimely death.

He was the first to appreciate the potentialities of the Indian Army Reserve of Officers and pressed on the Military Authorities a comprehensive scheme for the recruitment and training of a large Reserve in times of peace. He was unable to obtain the approval of his ideas at the time, but events have completely justified his farsightedness and the moment we were involved in this, the biggest war in history, the Military Authorities were convinced of the great usefulness of the scheme, and the Indian Army Reserve of Officers now numbers some 2,000 officers, all of whom are engaged in military operations in the various theatres of war or in India.

Cash Credit Agreements.

The first matter in our Report that claims our attention is the question of Stamp Duty leviable on instruments known as Cash Credit Agreements between a firm or Company and its Banker, whereby in consideration of hypothecation by the customer to the Bank of the present and future stock of cotton, coal, stores and

other goods, the Banker agrees to allow the customer an overdraft for a specified amount. This system has been widely adopted by the mercantile community for the purpose of financing their local industries, and your Committee felt that the imposition of a heavy stamp duty of Rs. 90 per lakh tended greatly to retard and materially affect our trade. We accordingly addressed the Government of India and recommended that cash credit agreements should either be stamped with a nominal duty of Rupees five or be exempted from stamp duty altogether as in the case of unattested instruments of pawn or pledge of goods which pass into the possession of the Banks. I am glad to say that nearly every Chamber of Commerce in India strongly supported our representation on the subject, and I hope therefore we shall soon hear that the Government of India will adopt our recommendation. Our representation was founded on the question of equity, but if Government look at it in the light of revenue it seems to me they will lose little or nothing by acceding to our request, as otherwise I think that other means of arranging credits will be found while the stamp duty stands at its present prohibitive figure.

Coal Traffic.

Another and a very serious matter has engaged and is still engaging the attention of your Committee, and that is the shortage of coal in Bombay. As many of you will be aware, in 1913 about 1,000,000 tons of coal was brought into Bombay by sea, in 1914 about 750,000 tons, and last year only 330,000 tons. At the present moment sea-borne coal is practically non-existent, and consequently we have to rely on Bengal for our total requirements of coal which means that the whole traffic has been diverted to the Railways. Even in normal years without this additional coal traffic, the Railways have some difficulty in coping with all traffic offering in the busy season, so you will readily understand the great difficulty they are now faced with. Not only are most Mills here dependent on Bengal for their coal supplies, but also the Naval Authorities, the Royal Indian Marine and all Transports and steamers, and if arrangements cannot be made to carry the quantity required, a very serious position indeed will arise and the first to feel it will be our Mills

and our steamers, as the Admiralty and the Railways must have the preference of what is available. We have been in close touch with the Railway Board for some time, and Mr. Couchman of the Railway Board kindly visited us on the matter towards the end of January. I am sure the Railway Board and the Railways concerned are doing everything they possibly can to meet the situation, but so far their efforts have not been entirely successful although they have opened all routes from Bengal to Bombay at a uniform rate.

The main difficulty appears to be the inability of the Railways to supply a sufficient number of wagons, and that is not to be wondered at when one considers that the sea-borne coal traffic of Bombay and Karachi has been diverted to rail routes necessitating on the average a round trip per wagon nearly three times as long as the normal 8-day round trip between the coal fields and Calcutta. The Railways in India are, however, used to overcoming difficulties, and I can only hope that, with the help and assistance of the Railway Board, means may be found to place at the disposal of the Railways responsible for handling the traffic a sufficient supply of wagons to keep our city supplied with this most indispensable commodity.

I am glad to inform Members that the work of recovering cargo from the two German steamers, the "Lichtenfels" and the "Marienfels," lying in Marmagao, has been practically completed. All cargo has been taken out of these steamers and nearly all has been shipped to Bombay and Karachi and delivered to those interested. I am sorry however to say that the Committee appointed by the consignees to recover, or rather endeavour to recover, the cargo from the "Vorwaerts" has been unable to make any headway, as it was found that a large proportion of the cargo in this ship was consigned to neutral and other interests in Java and the Far Eastern ports, and it has so far been impossible to get into touch with the consignees or come to a settlement with owners.

There are, however, some other German steamers lying in Marmagao with whose cargoes I do not think any one in Bombay is concerned, but as you know, Portugal has now taken over all

German boats lying in their ports, and I hope that arrangements will shortly be made for these Marmagao steamers to come up here and discharge and that our ally Portugal will be able to use these steamers or arrange for Great Britain to use them for trade purposes.

The Volunteer Movement.

The question of volunteering in India, which has occupied the attention of all British Chambers of Commerce in India and in fact in the East, has been, as you are well aware, under the consideration of your Chamber. There are many amongst us who have very pronounced views on the matter, and though your Committee were unable to associate themselves with all the proposals put forward they were in a position to, and did submit to Government that the present system of raising and maintaining the auxiliary military forces in India had failed to produce a force either sufficient in numbers or adequate in training for the requirements of the situation, and they consequently suggested that the Government should hold at the earliest possible moment a full enquiry into the present condition of such forces in India with a view to taking such steps as might be necessary to increase their numbers and to advance their efficiency.

Well, gentlemen, this suggestion was made as long ago as May last, and we know that other Chambers of Commerce have also addressed Government in the matter, and we are still without any reply beyond a formal acknowledgment.

It seems to me if Government are not prepared to do anything in this matter the initiative must lie with the public, and I am quite certain that the incoming Committee will not allow the matter to drop and, if I may make a suggestion, I think that all the British Chambers of Commerce in India might together make a joint representation on the subject.

The War.

I believe there are some people who consider that India is not taking the share in the war that she ought to, but I must confess I cannot see any ground for so thinking. The very fact that

India at the outbreak of war was able to place at the Empire's disposal its magnificent Army Corps fully equipped with all necessary supplies and to keep them up to strength, far outweighs the benefits conferred by a mere money grant. The Hon'ble Sir William Meyer in his Budget Statement has also shown what India is contributing to the cost of that army and how she has rendered invaluable aid by recruiting and training large numbers of soldiers, by furnishing supplies of all sorts including munitions and ordnance, by training and despatching horses, by fitting out transports and by lending to the Admiralty a great part of the Royal Indian Marine fleet. I do not think I need refer here to the magnificent and generous gifts that have been made to the War Office and to the various funds by the Princes and people of India. They are all well-known to you. But I would like here to mention the help that India's trade has afforded to the Empire and to her allies in the war of supplies. Calcutta leads the way with its large consignments of jute for the home trade and sand bags for the army. We here have continued to make large shipments of oilseeds both to England and France, and also Manganese Ore for munitions, and it will interest you all to know that the exports through the Bombay Docks during the last month have been the highest on record for that period and this is not taking into account the coal for the coasting steamers loaded into boats at Prince's Dock and does not include any Military shipments from the berths occupied by them in Alexandra Dock. Karachi, under the auspices of Government, were able to export large quantities of wheat which was so badly needed at one time in England, while Burma is displaying great energy in exploiting Wolfram, of which I understand it has almost a world's monopoly, and which is so essential to the manufacture of high grade steel.

I mention these few instances to show how Indian trade is of help to the Empire and her Allies, and it is a matter of supreme satisfaction that it has continued so well in spite of this great war; but in this connection I must point out to you that the fact that we have been able to carry on our trade and also send home supplies, in men and munitions is entirely due to the might and general efficiency of the British Navy, which Mr. Balfour has recently called the basis of the Allies.

I bring this on purpose to your notice, gentleman, as the question will certainly crop up as to whether India should not contribute in some way to the upkeep of our magnificent fleet.

I certainly hope it will be found possible to make a substantial yearly grant.

As you are aware, an informal meeting was held in Bombay in September 1914 between His Excellency the Governor and Members of this Chamber to discuss the question of the Hostile Trading Concerns in India. The result of this was a representation to the Government of India, which led finally to the passing of the Hostile Foreigners Trading Order. I recently asked a question in the Imperial Council as to the results of this Order and the answer given is, I think you will agree, quite satisfactory. In Bombay out of the 31 firms who originally received licenses to trade for purposes of liquidation, all but 6 have been liquidated and shut down: those 6 are licensed to remain open for the purpose of the disposal of indent stocks and the collection of debts only under the supervision of the Controller. The financial results are that the balances credited to Government on account of the assets of these firms were on January 15th, 76 lakhs; to-day, I am informed, they stand at over 78 lakhs; there are still outstanding and remaining to be collected rather over 20 lakhs, of which Rs. $10\frac{3}{4}$ lakhs only belong to the Presidency proper. The corresponding figures for the rest of India were on January 15th, 50 lakhs in Government Treasuries and Rs. 32·68 lakhs outstanding and still to be collected. Out of 40 firms who had been given licenses to trade for purposes of liquidation 8 only remain open under a limited license.

You will, I think, agree with me that the policy taken on the advice of your representatives has been eminently successful: and that the elimination of hostile interests from our midst has been quietly and efficiently secured. We are of course ahead of England in this matter as it is only now that there is a Bill before the House of Commons enabling the Home Government to adopt in respect of firms of enemy associations in the United Kingdom a similar policy to that which has been followed in India since November 1914. A new but at the same time useful piece of

legislation, also initiated after reference to a Committee of this Chamber, the "Custodian of Enemy Property Act", has since been passed. The Act sets up a competent official, who is empowered to pass receipts for, and take charge of, property and monies belonging to enemy subjects other than Hostile Trading Concerns. The amount collected under this Act and at present standing to the credit of Government account exceeds, I am informed, one lakh of rupees.

With regard to trading with enemy countries, direct export of all raw materials ceased automatically at the outbreak of war and since then the export to and import from all countries in Europe other than the United Kingdom and France can only be done under strict supervision. In reply to a question I put on the matter at a recent meeting of the Imperial Council I was informed that all requests from His Majesty's Government regarding the restriction of export of raw material of potential military value to neutral countries, from which supplies might reach the enemy, have been fully complied with and that the Government of India have moreover in some cases either suggested to the Secretary of State or imposed, on their own initiative, further restrictions on information obtained in India. I mention this as from a recent debate that took place in the House of Lords it would appear that India was behind England in her measures for preventing dealing with enemy countries whereas, as a matter of fact, India has from the very commencement adopted all the suggestions from His Majesty's Government and has even gone further than that in many instances.

Trade after the War.

Now, with regard to our trade with Germany and Austria after the war, you will doubtless remember what Sir Marshall Reid said at this meeting last year. I have however very recently had a letter from him in which he said: "Circumstances and events have compelled me to modify the opinions I then expressed." He stated he had based his opinions on the experience of previous wars after which the opposing factions settled down as neighbours and before very long the bitterest of their feelings gradually

disappeared under the influence of social and commercial intercourse. He now writes: "I think it right to let you, as my successor "in the Chamber, know of my present conviction that any hope of "such a conclusion to the present war has been dispelled by the "events and revelations of the past twelve months. The freedom "and the ideal for which we and our allies have fought and must "continue to fight at such terrible sacrifice of life and resources "cannot be endangered and all we shall have gained must be "safeguarded for the lasting benefit of Britain and her Dominions "and her Allies."

Gentlemen, I would also like to quote an extract from a speech by Sir Frank Forbes Adams at a recent meeting in Manchester. Sir Frank as you know was for several years Chairman of this Chamber and his portrait in oils adorns one of the walls of our Boardroom. He said: "There are three things we have to do. "To defeat and punish the enemy, to make the realisation of his "arrogant tyrannical ambition to acquire supremacy in Europe for "ever impossible and to frame measures to cope with the commer-"cial war that is predicted as soon as peace is restored, and hinder, "hamper, impoverish, and delay the economic revival that the "Hun is counting on."

I think all present will echo these sentiments, and I hope that the efforts that are now being made by the Chambers in the various parts of the world will result in ways and means being devised of preventing the German element ever again getting that footing in the commerce of the world which she has had in the past. Personally, as regards India, my feelings go further than this, and I hope that Government will be able to prevent any German or Austrian trading in India, or anyhow that they shall be only allowed to reside here under severe restrictions. I feel that our trade with Germany and Austria could equally well be conducted through British channels, while their imports, if any are taken, should come under special tariff regulations. There is accumulating evidence from nearly every part of the world that in those places that Germany had freedom of trade they abused the privileges they possessed to organise not only insurrection but insurrection coupled with massacre.

The Budget.

And now, Gentlemen, as regards the Budget, the approval which has been accorded to it by nearly all communities throughout India must have been a source of great gratification to the Honourable Sir William Meyer, our present Finance Minister. I am sure, Gentlemen, the Budget has your entire general approval, although it is very easy of course for particular items to be taken exception to, as no two people could possibly be of one mind in drawing up a new scheme of taxation. Sir William Meyer has, however, in my opinion succeeded to a marvellous degree and so far the major criticisms that have been made have been directed against the surplus balance of one million sterling which has been budgeted for at the end of the year. I am quite sure in these times of uncertainty with, as Sir William Meyer aptly said, a gamble in railways added to a gamble in rain, to which must also be added the uncertain conditions prevailing during the course of the war, I am sure you will agree that it is most advisable to hope and anticipate that there would be a reasonable surplus at the end of the year. Of course that surplus is not a certainty. There may yet be a deficit. All we may hope is that the balance may be greater than that budgeted for, and if so, so much the better as the stronger our position is the better we will be able to meet any unforeseen circumstances, or perhaps assist the Home Government by still further reducing our temporary debt. In my opinion it is most necessary that the Government of India in this time of war, when large payments have suddenly to be made, should do everything possible to maintain their balances at a substantial figure especially as India, unlike other Governments, is never a short term borrower in this country.

With regard to the proposed new Rupee Loan it should be quite possible I think to raise all the amount budgeted for. No doubt the Finance Minister will consider which the most favourable time for floating this loan, but until the terms of conversion and the rate and currency of the new loan are known, it is impossible to say what measure of support the proposal will obtain. I am confident, however, that our able Finance Minister will be able to satisfy investors and, as far as Bombay is concerned, I can only say the utmost will be done to make the loan a success.

In ordinary years the Railway Budget and the amount to be allotted during the year for capital expenditure on Railways has been a subject that has been dealt with by your Chairman. This year, however, the subject calls for very few remarks. The Railway programme allows for an allotment of only three millions which will be mostly spent on open lines. Taking into account all present circumstances, this figure must be taken as a reasonable one, and particularly so as it will probably be found that even this amount cannot be spent owing to the difficulty in obtaining Railway material either from Home or from the Tata Iron Works, and further even if it could be obtained, the very high price of raw material and of its carriage to this country would probably prove a too prohibitive tax on the permanent capital.

I would, however, like to say this, that it is of supreme importance that the trade of this country is carried on, so consequently it may be necessary to burden capital in some cases with the very high cost now prevailing, and as an instance of what I mean I hope that it will be found possible to continue the doubling of the G.I.P. line to Nagpur, and that works urgently necessary to this end should not be held in abeyance even if the initial cost appears prohibitive, and Government have to make special arrangements to get the necessary material. There is no doubt this very necessary work would greatly facilitate the carriage of coal and manganese to this city, the former of which is required so very urgently and the latter no less wanted for steel works in England.

It is very satisfactory to find that the railways have done and are doing so well—an index that the war is not materially affecting the commerce of this great continent and we have also to congratulate them on the large quantities of shells they are turning out.

There is one matter, however, which I must mention which affects particularly a branch of our trade. I refer to the import duty of 7½ per cent. on pearls. Representations have, I understand, already been made to the Finance Minister by the various bodies interested, with the result that Sir William Meyer at the Council Meeting on the 9th instant undertook that an enquiry will be made into the possibility of affording relief by the grant of drawback on pearls imported into India, and he further stated that

if he found there would be difficulty in identifying or for any reasons the duty will really have a prejudicial effect on the trade, Government would act under Section 23 of the Sea Customs Act and either exempt pearls from duty or give them certain concessions. Well, Gentlemen, from the enquiries that I have made and the various interviews that I have had, I do not think there is any chance of being able to devise a scheme of identifying pearls that come in from the Gulf in the rough, and consequently I hope that Government will see their way at an early date to exempt them entirely from the payment of duty; otherwise I much fear that a large and important trade employing a large number of people will be lost to India.

Before I sit down I would like to acknowledge the great assistance that we have received from the Government of India and the Government of Bombay in the many difficult questions that have arisen during the year regarding our trade. All representations that we have made from time to time have had Government's sympathetic consideration. We have also more than once had the pleasure of visits from the Hon'ble Sir William Clark and the Hon'ble Sir William Meyer when important matters were discussed, and I would here acknowledge our great indebtedness to these Honourable Members of Council for affording us opportunities for quickly disposing of matters that would otherwise have involved a lengthy correspondence.

Sir William Clark is leaving India in April, his term of office having expired. He has rendered very valuable services to the mercantile community while in charge of his important office. We are very sorry to lose him and wish him every success in the future.

And now, Gentlemen, it only remains for me to tender my very best thanks to the Deputy Chairman and outgoing Committee for all the assistance they have rendered me throughout the year. It has been a trying year, and I have much appreciated their valuable support and loyal co-operation.

I wish also to thank the Secretary, Assistant Secretary and staff for the very efficient manner in which they have carried out their duties.

You have chosen as my successor the Hon'ble Mr. Wardlaw Milne, and I am quite certain that with him at the helm of affairs the best traditions of the Chamber will be fully maintained.

I now propose that the Report of the Committee of the Bombay Chamber of Commerce for 1915 be adopted and confirmed.

THE DEPUTY CHAIRMAN.

The Hon'ble Mr. Malcolm N. Hogg said:—Mr. Chairman and Gentlemen,—In seconding the adoption of your Committee's report I wish to avoid as far as possible covering the same ground as our Chairman has covered in his very interesting speech, and I therefore propose to confine myself to a few remarks on a very few subjects.

THE COAL TRAFFIC.

The first subject to which I wish to refer is coal. The Chairman has referred to the great difficulties which have arisen in keeping our city supplied with adequate quantities of coal, and I have nothing to add to what he has said about the present position or that of the immediate future. We must however, I think, look ahead and realise that unless the transport of large quantities of coal by sea has again become possible by next cold weather, of which there seems to be very little probability, we shall, if we do not take steps to prevent it, be faced with exactly the same shortage again. The Chairman has made it quite clear that it is a physical impossibility for the railways to carry an enormous coal traffic in the busiest time of the year in addition to their usual traffic without serious congestion occurring. It behoves us then to consider very carefully in what way we can co-operate with the railways to prevent a repetition of the present state of affairs. The only way which I can see is for both the Railways themselves and the principal industrial consumers of coal in this city to see to it that they have considerable stocks in hand at the commencement of the busy season by bringing large quantities across during the monsoon and autumn months. We may assume, I think, that the railways, with this year's experience behind them, will provide themselves with ample stocks before the next busy season. With regard to industrial consumers in Bombay, it has been said that

large stocks cannot be stored in most of the mill compounds, because they are so low-lying that they are wholly or partly under water during a great part of the monsoon. It is not quite clear to me what harm will come to the coal even if it is stored in a few inches of water. But even if this is a real difficulty, I think that it should be possible to find places where stocks can be safely stored, and if this should involve extra handling and extra expense I still feel that it is up to us to co-operate with the Railways in this matter and not to expect them to achieve the impossible.

Indigenous Industries.

You recently nominated me as one of your representatives upon the Committee for Indigenous Industries and you will, no doubt, wish to hear something of what the Committee is doing. The work of the Committee falls into two main divisions; the consideration of how new industries may be started and the consideration of how existing industries may best be developed. With regard to the first there is, I think, a disposition in some quarters to expect too much; there seems to be an idea that Government has but to wave a fairy wand and new industries will spring up like mushrooms in the night. Nothing of course could be further from the truth; new industries can only be evolved slowly and with difficulty and Government research and experiment can only yield fruit if it is cultivated by private enterprise and capital.

The Committee, to which you have nominated me, is a Committee of busy men, with only a limited amount of time to spare, with no permanent whole-time staff and with little or no funds. All that such a Committee can do and all, I imagine, that Government ever expected it to do, is to enquire what industries the natural resources of the Presidency appear to be suitable for and to recommend to Government what further research or experimental work is required. My personal opinion is that not only research work, but also experimental work, even to the extent of starting and working experimental and model factories, will have to be undertaken by Government in many cases before private capital will be induced to take the plunge. For this reason I should like to see a Department of Industries in each province, all working in close touch with a central department for al-

India. Several provinces already have such departments. and I hope that the Bombay Government will, as soon as possible, follow suit. Incidentally, I think that Government might well retain the present Committee or a similar body of business men as an advisory Committee on Commercial questions to the Department. But when the stage of research and experiment has been passed and when the industry has been proved to be feasible and profitable, the function of Government is finished and the task of private enterprise and private capital begins ; nor is any real progress possible unless that enterprise and that capital is forthcoming. This may appear to be a truism, but it is a truism which I think requires emphasising ; and the need for such emphasis becomes more apparent when we come to the second part of the Committee's work, the development of existing industries. There are of course existing industries, which are hampered in their development by causes beyond their own control, causes which Government can wholly or partially remove either by concessions in regard to the supply of raw material or by the provision of special transport facilities on the railways or by the imposition of protective duties. It is part of the function of the Committee to examine the conditions of such industries and to recommend to Government what assistance can and should, in their opinion, be given. But there are other existing industies which appear to be, as far as they go, in a prosperous condition and whose development appears to be retarded by nothing except the absence of the necessary capital and enterprise for the building of new factories. It will suffice if I take one example ; the manufacture of leather articles. Now India exports large quantities of raw and tanned hides and skins and imports large quantities of manufactured leather goods. Why should not a considerable portion of those exported hides and skins be turned into a considerable portion of those imported leather articles in this country ? There are in this country a small number of leather factories some of which turn out articles of first class quality fully equal to the imported article and which appear to be working successfully and profitably. Why are there not more such factories ? In the year 1910 Government employed an expert, Mr. Guthrie, to report on the whole question of tanning and leather industries. Mr. Guthrie was employed for some 6 months

and produced a most interesting report. This report Government published with a covering note calling the attention of capitalists to this field ready for the ploughing. The result of this appeal seems to have been nothing, and it is difficult to see what the Committee for Indigenous Industries can do in such a case except possibly to publish a Press note calling attention again to the report and the field which it opens out and repeating Government's invitation to capitalists in the hope that their voice may prove more successfully than did the voice of Government. I think that this instance will suffice to show that no amount of activity on the part of Government, whatever form it may take, can of itself produce indigenous industries. The country that wants indigenous industries must be prepared to put its money on them and in them.

Trade after the War.

The only other subject to which I wish to refer is that of trade after the war. This subject is one which is sure to occupy a very large amount of your Committee's time and attention during the next few months.

A Special Sub-Committee has been appointed for its consideration and on their recommendation your Committee has made a suggestion to other Chambers of Commerce in India that a meeting of representatives should be held in April at Simla or elsewhere to try and arrive at a common policy. It is felt that a series of resolutions adopted by such a meeting would carry much more weight than the opinion of any individual Chamber, and that it is desirable that such a series of resolutions should if possible be evolved before the meeting of the Imperial Commercial Conference in London on June 5th.

With regard to the general purport of the policy to be recommended I do not believe that there will be much difference of opinion, though the methods by which it is to be carried out will not be so easy to define. I take it that most of us will be agreed that Germany, having behaved as a pariah among nations, must be treated as a pariah and an outcast until such time as she shall have won for herself again the right to recognition as a civilised nation. I

take it that we are willing enough to sell produce after the war to Germany and Austria, two of our best customers in the past, but that we wish that trade to be carried on by British and Indian firms or at any rate by non-German and non-Austrian firms. I take it that we do not wish to buy articles of German or Austrian manufacture if we can possibly obtain the same articles elsewhere or do without them. Lastly I take it that we do not desire the residence of Germans or Austrians amongst us and that if total prohibition is impracticable severe restriction should be imposed. If, as I believe, these principles will meet with general acceptance, it will be for the various Chambers to consider how they can best be put into practice.

Before sitting down I desire to thank you, Gentlemen, for the honour which you have done me in re-electing me to the office of Deputy Chairman. With these remarks I second the adoption of the Committee's Report and Accounts.

The New Chairman.

The Hon. Mr. Wardlaw Milne, the new Chairman, in supporting the resolution, asked to be allowed to thank the members of the Chamber for the honour they had done him in electing him as their Chairman for the ensuing year. He assured them that he considered it a very great honour indeed, and he would feel grateful if a year hence, he, as their Chairman, would be able to place before them a report as satisfactory as the one they had just listened to regarding their work during the year. He did not think it was necessary to tell them, without perusing the report, that the past year had been one of great difficulty. It was bound to be so. The Chairman had told them that it was so, but he did not emphasise the point. They had to look forward to the continuance of the difficult circumstances in the year to come. Even if the blessings of peace came in the near future—and he trusted that it would be so—there would be many new exceptional conditions which would have to be considered after the war. He had said that he trusted that the blessings of peace would soon come upon them, but he thought it would be agreed that it must be a part of their creed that this blessing could be only accepted on such terms as

would ensure that the terrible sacrifices of the past 18 months would not have to be repeated and that they were not made in vain. It was of the utmost importance that there should be a united representation from India which must ensure that India's voice would not be lost sight of in the future as it was in the past, when her claims would be put forward as well as her willing and intense desire to take part in the burdens that would fall on the Empire after the war. In spite of the sacrifices which India had made during the war, she had felt the burden of war probably less than other parts of the Empire and owing to the safety afforded by the British Fleet, her trade had proceeded in a quiet, if somewhat unusual, manner. It must be their business after the war to form themselves into a united people, to win back and preserve by sacrifices and by self-denial their financial supremacy in the world and from within, the Empire and with their Allies such combination and agreement as might extend their trade firstly within the Empire, secondly with the Allies, and thirdly against their enemies to the latter's exclusion.

The Report was then adopted.

Mr. Alex M. Tod, in proposing that the thanks of the Chamber be tendered to the Chairman, Deputy Chairman, and the out-going Committee for their able conduct of the affairs of the Chamber during the past year, stated that from the report and speeches the members would know that the policy of the Chamber was being conducted on sound lines and that great care and consideration had been bestowed on the various subjects dealt with. The past year had been a difficult one and the best thanks of the members were due to the Chairman, Deputy Chairman and Committee.

Mr. H. R. Greaves seconded the proposition which was carried with acclamation.

On the motion of **Mr. R. Aitken**, seconded by **Mr. H. R. Greaves**, it was resolved that the following gentlemen be elected Members of the Committee of the Bombay Chamber of Commerce for the year 1916:—Mr. G. H. Bowman, Mr. J. H. Fyfe, Mr. S. J. Gillum, Mr. H. P. Hebblethwaite, Mr. Geo. Miller, Mr. Nigel F. Paton and Mr. R. Woollcombe.

The Chairman then said :—

Before putting the next proposition to the meeting, I would like to explain to Members that in spite of the fact that the fees we received for measurement of export cargo in 1915 constitute a record, being larger by Rs. 6,500 than the previous best, the net result of the year's work is a loss of Rs. 2,685.

This loss is partly attributed to the fact that two subscriptions of Rs. 1,500 each to the College of Commerce were paid in 1915; the first subscription was called for by Government early in the year and they requested that subsequent contributions might be paid before 31st December of each year.

The Chamber's income has been steadily increasing during the past few years, but our expenditure has also increased and the following 5 years' figures speak for themselves :—

	Income Rs.	Expenditure Rs.	Loss Rs.
1911 ..	80,514	90,656	10,142
1912 ..	85,222	97,622	12,400
1913 ..	98,365	99,550	1,185
1914 ..	96,221	97,085	864
1915 ..	1,01,321	1,04,006	2,685

To assist in meeting these gradually increasing expenses, the Millowners' Association were asked a couple of years ago to increase their contribution and it is pleasing to be able to state that they did so to the extent of Rs. 4,500 per annum.

After very carefully going into this matter the Committee decided to recommend that the Chamber's membership subscription should be raised from Rs. 15 per month to Rs. 20 per month and in support of this I will quote the following precedents :—

In 1855-6.—The monthly subscription was raised from Rs. 15 to Rs. 20 per month.

In 1864-5.—Special General Meeting decided to increase the subscription for Rs. 20 to Rs. 25.

In 1869-70.—Subscription reduced to Rs. 20.

In 1882-83.—Subscription reduced to Rs. 15 and this is the amount now paid.

I don't wish to take up your time by going into a mass of details but perhaps the figures showing our monthly expenditure for the years 1900, 1908 and 1915 will be of interest:—

	Average monthly expenditure.
	Rs.
1900	5,860
1908	8,751
1915	11,347

It is clear therefore that while our subscription has remained at Rs. 15 per month for the past 33 years, our expenditure has increased from roughly Rs. 5,800 per month to Rs. 11,300 per month. The pay sheet for December last shows our expenses as being over Rs. 13,000.

In publishing our Statistical Returns we incur a dead loss each year of well over Rs. 16,000, and in estimating this loss we only take into consideration the salaries of the clerks in the Department and the printing charges of the "Times of India"; nothing is deducted for administration expenses although quite a deal of work is done in this office in connection with the preparation of these Returns. The annual subscription to the whole of our publications is now Rs. 200 per annum. Formerly it was Rs. 240 per annum but the Committee in 1906 reduced the rate to Rs. 200. We have not many subscribers, members and non-members, to these publications and I suggest we might now increase our rate to Rs. 240 again for members and fix a rate for non-members which will cover approximately the cost of printing and salaries of those employed on the work.

I trust that in the light of the information that has now been given you, the proposition before the meeting will be accorded unanimous approval.

I therefore propose that from 1st July 1916 the membership subscription payable under Rule V be increased from Rs. 15 to Rs. 20 per mensem, and further that the charge for a copy of each of the

publications to members be increased from Rs. 200 to Rs. 240 per annum, the subscription for individual returns to members and non-members being increased *pro rata*.

Mr. H. Holmes seconded the proposition which was carried unanimously.

Mr. Ralph Kidd proposed, **Mr. H. Holmes** seconded and it was resolved that Messrs. A. F. Ferguson & Co. be re-elected Auditors of the Chamber's accounts for the year 1916.

Mr. Nigel F. Paton proposed, **Mr. G. H. Bowman** seconded and it was agreed that the Hon'ble Mr. J. S. Wardlaw Milne and the Hon'ble Mr. Malcolm N. Hogg be elected Trustees of the Chamber's Provident Fund for the current year.

A vote of thanks to the Chairman terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF CHAIRMAN OF THE CHAMBER FOR 1916.

The annual ballot for the office of Chairman took place on the 12th January 1916, and resulted in the election of the **Hon'ble Mr. J. S. Wardlaw Milne** as Chairman for the current year.

ELECTION OF DEPUTY CHAIRMAN FOR 1916.

The ballot for the above office took place on the 19th January and resulted in the re-election of the **Hon'ble Mr. Malcolm N. Hogg.**

LEGISLATIVE COUNCIL OF THE GOVERNOR GENERAL OF INDIA.

CHAMBER'S REPRESENTATIVE.

The Hon'ble Mr. Marshall F. Reid, C.I.E., the Chamber's Representative in the Legislative Council of H. E. the Governor General of India having resigned his seat, a ballot was held on the 12th May 1915, and resulted in the election of **Mr. T. W. Birkett.**

LEGISLATIVE COUNCIL OF THE GOVERNOR OF BOMBAY.

CHAMBER'S REPRESENTATIVE.

The Hon'ble Mr. T. W. Birkett, the Chamber's Representative in the Legislative Council of H. E. the Governor of Bombay, having resigned his seat, a ballot was held on the 28th April 1915, and resulted in the election of **Mr. Malcolm N. Hogg.**

PORT TRUST.

Chamber's Representatives on the Board.

Mr. J. N. Metaxa, who was elected as a representative of the Chamber on the Port Trust Board in March 1914, resigned his seat in January 1915, and **Mr. G. E. Xydis** was elected in his stead.

The term of office of the **Hon'ble Mr. T. W. Birkett** and **Mr. A. H. Froom** expired on the 31st March 1915. A ballot was held on the 10th March and resulted in the re-election of the **Hon'ble Mr. T. W. Birkett** and **Mr. A. H. Froom.**

The Hon'ble Mr. Marshall F. Reid, C.I.E., on proceeding to Europe in April 1915, resigned his seat. A ballot was consequently held on the 12th May 1915, and resulted in the election of **Mr. W. McA. Houstoun.**

A ballot was held on the 11th August 1915 to fill the vacancy caused by the death of the **Hon'ble Mr. W. L. Graham** and resulted in the election of **Mr. Nigel F. Paton.**

MEMBERSHIP OF THE CHAMBER.

The total membership of the Chamber on 31st December 1915 was 117, as against 123 at the end of 1914.

The following are the names of members elected during the year under report :—

The Sun Life Assurance Company of Canada.—Proposed by the Bombay Company, Limited, and seconded by the National Bank of India, Limited.

The Gosho Goshi Kaisha.—Proposed by the Yokohama Specie Bank, Limited, and seconded by the Mitsui Bussan Kaisha, Limited.

The Dunlop Rubber Company, Limited.—Proposed by the National Bank of India, Limited, and seconded by Messrs. Little & Company.

The Nestlé and Anglo-Swiss Condensed Milk Company.—Proposed by the National Bank of India, Ltd., and seconded by Messrs. Crawford Brown & Co.

Messrs. Duncan Stratton and Co.—Proposed by the Mercantile Bank of India, Limited, and seconded by Messrs. A. F. Ferguson & Co.

Messrs. John Bruce Murray Son and Company.—Proposed by the National Bank of India, Limited, and seconded by Messrs. Latham Abercrombie & Co.

The following ceased to be Members:—

The Austrian Lloyd S. N. Co.
Messrs. Steffens & Nölle, Ltd.
Messrs. Schroder Smidt & Co., Ltd.
The Austrian Export and Import Co., Ltd.
Messrs. Meister Lucius & Bruning, Ltd.
The Badische Co., Ltd.
Messrs. Bume & Reif.
Messrs. A. Strandes & Co.
Messrs. A. Blascheck & Co.
Messrs. Worman & Co.
Messrs. B. S. Lloyd & Co.
Messrs. Farbenfabriken Bayer & Co., Ltd.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1915 :—

Imports.

G. H. Bowman, Esq.	D. M. Inglis, Esq.
R. D. England, Esq.	J. Murat, Esq.
H. Holmes, Esq.	W. M. Ross, Esq.

DOCKS AND RAILWAYS.

A. H. Froom, Esq.	W. M. Laidlaw, Esq.
F. W. Hanson, Esq.	A. P. Stewart, Esq.
W. McA. Houstoun, Esq.	H. G. Weber, Esq.

SHIPPING AND EXPORTS.

The Hon'ble Mr. J. S. Ward-law Milne.	G. B. Ramsay, Esq.
	A. J. Raymond, Esq.
W. McA. Houstoun, Esq.	A. D. Stephanos, Esq.
D. M. Inglis, Esq.	L. Volkart, Esq.

FINANCE.

The Hon'ble Mr. M. N. Hogg.	R. H. Brooke, Esq.
R. Aitken, Esq.	George Miller, Esq.

SECRETARY'S LEAVE.

Mr. R. E. Gregor-Pearse, the Secretary of the Chamber, was granted six months' leave to England from the 9th April 1915 and Mr. Noël Wilkinson, the Assistant Secretary, was appointed Acting Secretary for this period.

CHAMBER'S MONTHLY STATEMENT OF STOCKS AND DELIVERIES OF PIECE-GOODS, YARNS, ETC.

Some doubt having arisen as to the accuracy of the figures given in the Monthly Statement of Stocks and Deliveries of Piece-Goods, Yarns, etc., it was decided by the Committee to enquire into the matter and discover if possible whether the figures published could be relied upon and if not how accuracy could best be secured in future.

The Statement in question was made up from figures received from the Port Trust each month. These figures showed as regards the Duty Paid Warehouses, the stocks at the beginning of any one month, the receipts during the

month, the deliveries during the month, and the stocks on the first day of the following month. Figures were also given showing deliveries direct from the Docks or Transit Sheds.

On enquiring into the system by which the delivery figures were arrived at, it was discovered that the figures supplied by the Port Trust and those shown in the Chamber's Statement were altogether inaccurate, partly due to a misunderstanding between the Port Trust, the Chamber and Importers, as to the figures wanted, and also owing to the difficulties in giving the actual number of packages delivered direct from the Transit Sheds.

After going carefully into the matter, it was decided to adopt the following system for arriving at the figures of deliveries:—

(*a*) The Port Trust authorities would supply figures showing stocks in the Duty Paid Warehouses on the last day of each month, and deliveries during the month from these warehouses only.

(*b*) Importers who have godowns of their own would be asked to supply similar figures.

(*c*) The Chamber would keep a daily record of imports of all Piece-Goods, etc., to be compiled from the Daily Trade Returns and totalled at the end of the month.

(*d*) This monthly total of imports would be added to the actual stock shown as in the Duty Paid Warehouses and importer's godowns on the last day of the previous month. From this gross total would be deducted the figures showing stocks at the end of the succeeding month, and the difference must be deliveries.

At the request of the Committee, the Manager of the Bombay Port Trust Docks has also arranged to hold an annual count of stocks held in the Port Trust Duty Paid Goods Warehouses of the articles mentioned in the Chamber's Monthly Statement. The first annual count will be held on or about 31st March 1916.

BRITISH IMPERIAL COUNCIL OF COMMERCE.

(*See Reports* 1910, *pp.* 6, 125; 1912, *page* 661: 1913, *pp.* 7. 155.)

It will be remembered that in 1913 in reply to an enquiry from this Chamber as to the system of voting which obtained at the meetings of the British Imperial Council of Commerce, the Chamber was informed that a Committee had been appointed to go into the whole question of organisation, including that of the basis of voting. A further letter was received in October 1915 stating that the Executive Committee of the Council had had before it at a recent meeting the report of the above-mentioned Sub-Committee and as a result had decided to recommend the Council to grant the following increases in the Voting power and representation of the undermentioned Indian Chambers:—

Bengal Chamber of Commerce	6	representatives	and	votes	
Bombay	„	„	6	„	„
Upper India	„	„	6	„	„
Burma	„	„	5	„	„
Colombo	„	„	5	„	„
Madras	„	„	5	„	„
Karachi	„	„	5	„	„

The Committee of the Chamber are awaiting the approval of the full Council to the above recommendations before finally considering the question of the representation of this Chamber on the Council. (*Appendix* A.)

VISITS TO THE CHAMBER OF THE HON'BLE SIR WILLIAM MEYER AND THE HON'BLE SIR W. H. CLARK.

The Hon'ble Sir William Meyer, Finance Member of the Government of India, and the Hon'ble Sir W. H. Clark, Member for the Department of Commerce and Industry, accompanied by the Hon'ble Mr. C. E. Low, Secretary to the Government of India, Department of Commerce and Industry, met the General Committee and Finance Sub-Committee of the Chamber, on Friday, 9th April 1915, and informally discussed various questions of commercial interest including (1) Wheat shipments, (2) the Railway programme, (3) Rupee Loan, (4) the Royal Proclamation *re* trading with the enemy, (5) Notification prohibiting export of cargo, (6) Shipment to Neutral Ports where Bills of Lading have to be made out to Consignees' names and not to order, (7) the Punjab Cement Concession.

The Hon'ble Sir William Clark met the Committee of the Chamber on Wednesday, 30th June 1915, and informally discussed various financial and commercial matters including (1) the financing of wheat shipments, (2) the liquidation of Hostile Firms in India, (3) shipment of goods to neutral countries, (4) prohibition of exports, (5) advising cultivators regarding cotton sowings.

The Hon'ble Sir W. H. Clark again met the Committee on Wednesday, 8th December 1915, when the following subjects were informally discussed :—

(1) Local Wholesale Cash Market Value (2), Stamp Duty leviable on Cash Credit Agreements. (3) Indian Companies' Act (1913), Sec. 91A.

The full text of the Chairman's opening remarks on each of the above occasions and the Hon'ble Sir William Meyer's and the Hon'ble Sir W. H. Clark's replies will be printed in *Appendix* **B.**

THE LATE HON'BLE CAPTAIN W. L. GRAHAM, A.D.C., I.A.R.O.

The following Resolution was passed by the Committee at their meeting held on the 21st July 1915 :—

"The Committee of the Bombay Chamber of Commerce have received with very deep regret the news of the sudden death of the Hon'ble Captain W. L. Graham, A.D.C., I.A.R.O., through a fall on the Hospital Ship "Madras," while on duty as Embarkation Officer, on Wednesday, the 14th July 1915.

"The late Captain Graham had been very closely associated with the work of this Chamber since his arrival in Bombay in the year 1909, and had served as a Member of the Committee in the years 1909 and 1914 and as Deputy Chairman in the years 1910, 1911 and 1913.

"He had served as the Chamber's Representative on the Legislative Council of H. E. the Governor of Bombay during the years 1910, 1911 and 1913, and had also represented the Chamber on the Bombay Port Trust Board since the year 1913.

"The Committee therefore feel they are voicing the sentiments of all members of the Chamber in placing on record their warm appreciation of the services rendered to the Chamber and to the commercial community of Bombay generally by the deceased gentleman whose untimely death has brought to an end a career full of activity and of promise."

THE WAR.

In the last Annual Report issued by the Chamber it was stated that the spirit which pervaded the commercial community of Bombay at the end of the year 1914 was one of comparative confidence and of optimism ; and it is satisfactory to be able to observe, after twelve more months of continuous warfare, that this confidence has been fully maintained and the optimism justified. Successes in the various theatres of war have not unduly elated, and reverses have failed unduly to depress, the commerce of Bombay and this calm confidence has shown itself in all grades of European and Indian society in India. Even the Bazar, the traditional home of rumours, has been remarkably silent and restrained, a fact which has contributed not a little to the making of the satisfactory year of commerce which has just closed. Bombay can now boast that it has endured seventeen months of war conditions undismayed and can look forward to a successful termination of hostilities with equanimity.

Undoubtedly the chief factor in the comparative commercial prosperity which has been enjoyed since the outbreak of war is the magnificent work accomplished by the British Navy in freeing the seas of hostile ships. Since the destruction of the " Emden " at the end of 1914, Eastern waters have been entirely free from the menace of hostile cruisers. During the early months of the year, enemy submarines wrought considerable damage in Home Waters, without however restricting the activities of British commerce to any appreciable extent. Energetic steps on the part of the British Navy however soon caused the enemy to abandon their attempted blockade of the British ports, and during the latter half of 1915 the Mediterranean became the danger zone. The fate of the Mail steamer " Persia " is still fresh in our minds, and while regretting the numerous losses in

merchant vessels which have been sustained, we are confident that the Allied fleets will as quickly succeed in stamping out the submarine peril in the Mediterranean Sea as they did in Home Waters.

Commerce has unfortunately been considerably hampered by lack of tonnage, due of course to the requisitioning of merchant vessels for military purposes. At the end of the year 1914 freight for London per steamer ton was quoted at £1-2-0. In the middle of the year under report it had advanced to £3-0-0 per steamer ton and at the end of 1915 to £6-0-0.

Owing chiefly to the heavy purchases by Japan, the cotton market has strengthened since the end of 1914 to a very remarkable extent. In July 1914, good M. G. Broach cotton was quoted at Rs. 254 per candy. At the outbreak of war this quotation fell to Rs. 175, while at the end of the year it had advanced only 2 rupees on this price. In June 1915, however, the same cotton was being sold at Rs. 206 per candy, and at the end of the year the price had advanced to Rs. 283 per candy, or Rs. 29 above the price quoted in July 1914. It is obvious therefore that the staple industry of this Presidency has reason to look back on the year 1915 with satisfaction.

What will be the effect of the enormous expansion of the cotton mill industry which appears to be taking place in Japan, it is impossible at present to say. But it is undoubtedly a matter which will call for the serious consideration of the local mill industry and of Manchester.

Another matter which gives cause for some satisfaction is the great decrease in the Bombay stocks of cotton piece-goods. At the end of 1914, 63,027 bales and 1,06,767 cases of piece-goods, representing a sum of more than 2½ millions

sterling, were lying in the Bombay Port Trust Warehouses. At the end of 1915, these figures had been reduced to 40,554 bales and 39,538 cases respectively, or less than half of the huge stocks which had been accumulating during the previous year, and there is every indication that during the present year these stocks will still further decrease.

Turning now to the Chamber's work during the year 1915, it is needless to state that a very large majority of the questions which have received the Committee's attention were directly connected with the war. In this connection the Committee would like to place on record a grateful recognition of the valuable assistance which has been rendered to the mercantile community by Government in the crisis through which we are passing. Government have at all times been ready to lend a sympathetic ear to the representations put forward by this Chamber; but the Committee feel that at no previous period since the foundation of the Chamber has the assistance of Government been so frequently solicited, so generously granted or so fully appreciated as during the year under report.

One of the outstanding features of the year is the large number of Notifications prohibiting or restricting exports from British India which have been issued by Government. Many of these restrictions had little or no effect on the commerce of Bombay, and the Committee have therefore merely obtained and circulated to Members copies of the Notifications. In other cases, for example, the restrictions placed on exports of raw cotton, Bombay was seriously affected, and the Committee on such occasions took energetic steps to minimise as much as possible the difficulties with which exporters were faced.

Another matter which caused considerable difficulty to exporters was the regulations issued by Government with

regard to Bills of Lading, and in this matter also the Committee took all possible steps to mitigate the difficulties experienced.

The year 1915 saw the winding up of all enemy firms in the Presidency. In numerous cases their liquidations were carried out by Members of the Chamber, by special arrangement with the Controller of Hostile Trading Concerns.

In this connection it may be mentioned that the Bombay Government have appointed a Standing Committee of advisers for the development of indigenous industries with a special view to the replacement of articles of German and Austrian manufacture by the products of indigenous industries. The Chamber was requested to appoint two representatives to serve on this Committee and the Hon'ble Mr. M. N. Hogg and the Hon'ble Mr. J. S. Wardlaw Milne were accordingly nominated.

In the Chamber's report for 1914, reference was made to the restrictions placed upon the despatch of code telegrams after the outbreak of war. During the year under report, numerous notifications have from time to time been issued extending the use of code telegrams. As, however, all these notifications have been published in the local press, it is felt that no further reference need be made to them here.

On August 4th, the Anniversary of the outbreak of war, the Committee passed the following resolution :—

> "On this the anniversary of the outbreak of war, the "Committee of the Bombay Chamber of Commerce "desire to put on record the inflexible determination of "all members of this Chamber to continue to a victorious "end the struggle in maintenance of those ideals of "liberty and justice which are the common and sacred "cause of the Allies."

It is satisfactory to note that in response to an appeal subsequently addressed by the Committee to all Members of the Chamber, a sum of Rs. 21,725 was generously contributed and was forwarded by the Chairman to H. E. The Governor of Bombay as a donation to the Imperial Indian Relief Fund or any other British War Charity Fund that His Excellency might select.

His Excellency in acknowledging receipt of the donation, tendered his very grateful thanks to the Members of the Chamber and stated that he proposed to place Rs. 15,000 to the credit of the Bombay Relief Fund and the remaining Rs. 6,725 to the Women's Branch of that Fund.

Having briefly touched on some matters of general interest in connection with the Chamber's work during the past year, a more detailed account will now be given of the principal questions relating to the War which have received the Committee's attention during the year.

Depreciation in Market value of Government Securities.—The United Provinces Chamber of Commerce requested the views of the Committee on certain correspondence received by them from one of their Members, the Oudh Commercial Bank, Ltd., with regard to the probable depreciation of Government securities in India as a result of the issue of 4½% Convertible War Loan at Home and the possible issue of a war loan in India. It was suggested that the Government of India should be requested to prevent the depreciation of 3% and 3½% Government Promissory Notes by temporarily raising the rate of interest thereon.

The Committee were not in favour of approaching Government in the matter. They felt that in refraining from issuing an ordinary loan this year, Government had done all that was necessary to protect holders of 3% and 3½% Government

Paper. They were moreover of opinion that there could be no comparison between the position at Home and that in India. The two British War Loans amounted to nearly double the whole of the National Debt and the only possible method of raising the second loan was to give holders of Consols the option of converting. The borrowing of the Government of India, on the other hand, was this year only 3½% of the total rupee debt of India, and only 1¼% of the combined rupee and sterling debt. Holders of the latter debt would of course be as much entitled to the benefits proposed by the Oudh Commercial Bank, Ltd., as holders of the former.

In view of these facts therefore the Committee felt that until such time as the Government of India might decide to borrow on the same scale as the Home Government, it would be inadvisable to request them to raise the rate of interest on the existing loans.

A reply in the above terms was accordingly addressed to the United Provinces Chamber. (*Appendix* **C-1.**)

Cargo on Enemy Steamers.—It was stated in the report for 1914 that the Committee were endeavouring to have the steamers "Gutenfels" and "Barenfels" which had been removed with other vessels from the Suez Canal to Alexandria, brought to Bombay, as Indian consignees were chiefly interested in this cargoes. The vessels in question were subsequently sent to India with their cargoes.

* * * * *

On 13th March 1915, a Press Communique was issued by Government intimating that the owners of cargo on board the German vessels sheltering at Massowah could obtain delivery at Massowah on the following terms:—

(*a*) Production of full sets of bills of lading or Dutch Bank guarantees for missing copies;

(*b*) no cargoes to be delivered unless one bill of lading was presented ;

(*c*) full freight to be paid unless prepaid :

(*d*) 4 per cent. to be paid on cost including freight values to cover charges of detention and delivery ;

(*e*) no absolute contraband to be delivered.

The terms in the case of cargoes on the Austrian vessels at Massowah were similar to those in the case of the German vessels with the substitution of Italian Bank for Dutch Bank guarantees.

* * * * *

The Committee of Four referred to on page 18 of the report for 1914 completed their negotiations in regard to the cargoes of the s.s. "Lichtenfels" and s.s. "Marienfels." Under the arrangement entered into full sets of bills of lading and original invoices had to be produced or a letter indemnifying the Committee against loss on account of missing documents signed. Each consignee had to pay to the Committee full freight, unless already paid, in respect of his inward cargo, and each shipper had to pay freight at the rate of five shillings per ton in respect of his outward cargo. In addition each consignee and shipper had to pay in the case of the s.s. "Lichtenfels" nine per cent. on the C. I. F. value of his cargo, of which five per cent. was payable to the owners, and in the case of the s.s. "Marienfels" twelve per cent. on the same value, of which eight per cent. was payable to the owners; the balance of four per cent. in each case to remain with the Committee as a deposit against expenses and to be accounted for to each consignee and shipper.

Each consignee and shipper had to arrange for the insurance of his cargo, the Committee undertaking no responsibility in this respect.

One half per cent. on the C. I. F. value of the cargo was charged for each month the cargo remained on board the steamers after 31st August 1915.

The major portion of the cargoes of the steamers in question was landed in Bombay towards the end of the year.

Proposed interlacing of Prize Courts.—The Bengal Chamber of Commerce were approached by the East India Section of the London Chamber with the request that they would urge the Government of India and the Home Government to pass as an urgency legislative measure a Bill interlacing the jurisdiction of all British Prize Courts, so that vessels might proceed to their ports of destination with their cargoes intact without further delay, and that claims for the release of British cargo might be heard in the country of destination.

The Bengal Chamber requested this Chamber's support in their appeal to the Government of India. The Committee agreed with the proposal and addressed Government accordingly.

Government referred the matter to the Secretary of State for India who replied by telegram that the question of removing the difficulties referred to, by legislation and otherwise, was receiving attention. (*Appendix* **C-2.**)

Proposed Arbitration Board.—A reference to the report for 1914 will show that in September of that year the Committee addressed Government in support of a proposal of the Karachi Chamber for the creation of an Arbitration Board with a view to facilitating the early disposal of all claims arising out of the impressment of steamers in Indian waters.

The Government of India subsequently informed the Committee that in consultation with the Secretary of State for India they had come to the following decision. In the first place vessels requisitioned on or before the 31st December 1914 were to be paid for at the rates of hire laid down in the Charter Party concluded between Government and the owners. This rate would be observed for the whole period during which the vessel remained in Government service whether or not they were discharged and forthwith taken up again under the Impressment of Vessels Ordinance during this period. In the case of vessels requisitioned on or after the 1st of January 1915 payment was to be made at an advance rate of Rs. 10 and the claims of owners in regard to these vessels would be finally adjusted in consultation with the Secretary of State for India as soon as the Admiralty had decided what rates would be paid for ships requisitioned in the United Kingdom after the 31st December 1914. The Secretary of State for India had been asked to give the Government of India the earliest possible intimation of the rates finally accepted for such vessels.

Government added that they proposed to appoint a Committee to examine claims other than those which had reference to the rate of hire. This Committee, it was stated, would probably consist of three specially selected officers. It was considered desirable, however, that in prosecuting their enquiries, the Committee should have the assistance at each port which they would visit of non-official advisers of wide commercial experience. The Committee of the Chamber were asked whether this proposal commended itself to them, and, if so, they were requested to suggest the names of two gentlemen who would be willing to assist the Committee in this capacity in Bombay.

In reply the Committee stated that they were in favour of the proposal and nominated the Hon'ble Mr. Malcolm N.

Hogg, of Messrs. Forbes, Forbes, Campbell & Co., Ld., and Mr. A. H. Froom, Superintendent, P. and O. S. N. Co., as non-official commercial advisers to the proposed Transports' Claims Committee in Bombay.

The Government of India on 17th April 1915 issued a press communique setting forth the terms of reference to the Transports' Claims Committee, and stating that information had been received from the Secretary of State for India that His Majesty's Government had decided that in no case would third party claims be admitted. In view of these instructions the Transports' Claims Committee had to consider only such claims as were put forward on behalf of shipowners or their representatives and the examination of claims arising out of third party commitments had to be definitely excluded from the scope of the enquiry. The Government of India intimated that they were making further enquiries from the Secretary of State in regard to this latter class of claims.

In addressing the Government of India in the matter, the Committee of the Chamber stated that they had reason to believe that the majority of outstanding claims arising from the impressment of vessels would come under the head of "third party claims" and pointed out that these claims had already been in abeyance for a considerable period of time.

Such being the case, the Committee submitted that it was a matter of primary importance that "third party claims" should be considered and dealt with with the least possible delay, and they trusted that the further enquiries which were being made by Government from the Secretary of State would lead to a satisfactory and early disposal of this class of claims.

The Government of India subsequently issued a further press communique to the effect that His Majesty's Government had agreed to the examination of third party claims by the Transports' Claims Committee. Claims of this character would, therefore, it was stated, be examined and classified by the Committee, but it should be clearly understood that the Committee had no power to commit Government to any course of action in regard to such claims. It was requested that all enquiries with reference to these claims, and also with reference to other claims to be examined by the Committee should be addressed to the President of the Committee at the Secretariat Buildings, Bombay. (*Appendix* C-3.)

Royal Proclamation, dated 7th January 1915, re: Trading with the Enemy.—The views of the Committee were requested by the Bombay Government on a proposal to extend to British India the effect of the Royal Proclamation, dated the 7th January 1915, which laid down *inter alia* that transactions entered into by persons, firms or companies resident or carrying on business in the United Kingdom,

(*a*) in respect of Banking business with a branch situated outside the United Kingdom of an enemy person, firm or company, or

(*b*) in respect of any description of business with a branch situated outside the United Kingdom of an enemy bank ;

should be considered as transactions with the enemy.

The Committee carefully considered the proposal, but could not see the necessity of extending the effect of the Proclamation in question to British India. They felt, however, that should Government decide to do so, it was essential that the banking transactions which it was sought to prohibit

should be clearly defined and that "hostile firms" in British India should be exempted from the operations of the Proclamation.

The Committee feared, moreover, that if the Proclamation was applied in its original form to British India, considerable difficulty would be experienced in ascertaining whether a firm or company carrying on business in a neutral country was or was not an enemy concern, and they were consequently of opinion that the term "enemy," as used in this connection, should also be clearly defined.

A reply in the above terms was accordingly addressed to the Bombay Government. (*Appendix* **C-4.**)

Alien Enemies in India.—The Committee were requested by the Madras Chamber of Commerce to support them in a representation which they had made to the Government of India on the subject of alien enemies in India. The Madras Chamber submitted in the first place that all male alien enemies, particularly Germans, should forthwith be interned and that German women and children should be either repatriated or interned. In the second place, the Madras Chamber urged on Government the desirability of the prompt and complete closure of German trading firms and the immediate consideration of restrictions on German enterprise in India after the war, by special taxation or otherwise. Lastly, it was submitted that naturalization taken out after the outbreak of war should not be recognised and that no further naturalization of aliens of enemy nationality should be permitted.

The Committee while generally sympathising with the views expressed by the Madras Chamber decided, before addressing the Government of India in the matter, to request the local Government to inform them what steps had already

been taken and what steps it was proposed in the future to take with regard to alien enemies of both sexes in this Presidency, and in addressing the Bombay Government in the above terms they further enquired what action, if any, Government proposed to take with regard to trade-marks owned by hostile aliens.

A reply was received in due course stating that it was the intention of Government (1) to repatriate all Germans and Austrian males of non-military age, and all women and children, whether interned or at large, and (2) to keep all men of military age, whether at that time interned or at large, in a prisoners' camp. (*Appendix* **C-5.**)

Censorship of letters between Bombay and Marmagoa.—A letter was received from the Commercial Association of Portuguese India, Nova Goa, calling the attention of the Committee to the serious delays which were occurring in the transmission of drafts and shipping documents between Marmagoa and Bombay owing to the existing censorship arrangements, and requesting the Committee to bring the matter to the notice of the Bombay Government.

The Committee accordingly addressed Government pointing out that drafts and documents against goods shipped to Marmagoa were commonly sent direct to the Exchange Banks in Bombay. The banks then forwarded the drafts to Marmagoa and on receipt of payment against same, they passed on the shipping documents. This procedure necessitated three separate postal communications passing between Bombay and Marmagoa and as each was subjected to delay from censorship, much time was lost. The Committee further submitted that owing to this delay, and to the fact that the English Mail took three weeks instead of two to bring the documents to Bombay, goods shipped direct to Marmagoa

frequently arrived at their destination before the documents were received by the consignees, thus causing considerable hardship to merchants.

In view of the above facts the Committee suggested that Government should enquire into the matter and take such steps as might be necessary to expedite the censorship at Belgaum.

In reply to the Chamber's letter Government requested the Committee to formulate a scheme whereby the difficulties complained of might be avoided.

The Committee consequently suggested that as all drafts and shipping documents were understood to be sent by registered post, such registered correspondence might be given priority of attention by the Censor at Belgaum, provided the contents of the letters were specified and attested by the senders in the left hand bottom corner of the cover.

Government stated in reply that instructions had been given to the Censor at Belgaum in accordance with the Committee's suggestions.

At a later date, however, Government forwarded a copy of a letter from the Censor at Belgaum, stating that every postal article sent to the Censor's Office was dealt with and returned to the post office within six hours of its receipt and that the existing system was not susceptible of improvement.

The Commercial Association of Portuguese India, Nova Goa, and the Exchange Banks were informed accordingly. (*Appendix* **C-6.**)

Cotton Sowings.—A letter was received from the Director of Agriculture, Bombay, in May 1915, enquiring whether in the opinion of the Chamber, it was desirable that Govern-

ment should advise the cultivators in the cotton districts to reduce cotton sowings considerably next season, and also whether large stocks of the current year's crop were likely to be held up till next season either in Bombay or in the cotton districts.

In reply the Committee stated that they did not consider it desirable that Government should interfere in any way with the sowing of cotton next season.

The Committee were unable to afford the required information regarding cotton stocks as no reliable figures in this connection were obtainable. (*Appendix* **C-7.**)

Contraband Shipments consigned to Neutral Countries.— In the month of April 1915, the Committee addressed the Government of India on the subject of Contraband Shipments consigned to neutral countries on bills of lading "to order."

They pointed out that, as Government were no doubt well aware, in cases where bills of lading were not made out "to order," the documents were not negotiable and consequently some shippers were unable to get their consignments financed.

On the other hand, they understood that if bills of lading continued to be made out "to order" there was great risk of the steamers carrying the contraband goods being held up, not only by the British but also by the French Navy.

In these circumstances the Committee suggested that the Government of India should arrange that steamers carrying contraband to neutral countries be not interfered with provided that the Captain's copy of the bill of lading pertaining to the contraband goods had attached to it a certificate, signed

by the Collector of Customs of the Port of shipment, showing the name of the consignee and stating that permission had been accorded for the shipment to proceed.

The Committee further suggested that it be made compulsory for shippers of contraband goods to obtain these certificates as otherwise not only would the shippers of contraband themselves suffer when the steamer was held up, but also all other shippers and the steamer itself.

Finally, they expressed the hope that the Government of India might favourably consider their proposals in this connection and that, in the event of Government's approving the same, the proper authorities at Home might be moved without delay to give the scheme effect.

On the 24th July 1915, a Notice was issued by the Collector of Customs intimating that under the orders of the Government of India, Bills of Lading or copies thereof certified by the Customs Department were required to be on boardship in the case of all goods, whether included in the list of Absolute or Conditional Contraband or not, consigned to any country in Europe or to the Asiatic Provinces of Turkey. In the case of goods destined for Russia or neutral countries in Europe, the Bill of Lading must be made out—

(i) in the name of the actual consignee, or

(ii) in the alternative in the name of a Bank or other financing house with an endorsement in the margin "Notify A. B."—A. B. being the consignee as shown in the declaration of destination and license, if any.

In the case of consignments to the United Kingdom, France and Italy, the Bill of Lading need not be made out to a named consignee, but the destination must be clearly shown in the Bill of Lading and in the ship's manifest.

It was further intimated that all Bills of Lading for all such consignments must be presented by the Agents or Shippers in the Export Department of the Custom House, before Port clearance for comparison with the Captain's copies thereof and with the declaration of destination and license, if any, and with the ship's manifest.

The Committee, in addressing the Collector of Customs in the matter, pointed out that in accordance with the Collector's orders full sets of Bills of Lading would have to be retained in the Customs House until the ship had completed loading for comparison with the manifest and the difficulties experienced by shippers in view of the present regulations with regard to Bills of Lading would be thereby greatly enhanced. The Committee stated that in their opinion there could be no real necessity for this procedure and that the desired control could be obtained by requiring ship's agents to present only the Captain's copies of the Bills of Lading with the manifest to the Customs authorities, who could check and certify the same and hand them over to the Captain. The Committee accordingly expressed the hope that the orders might be amended in accordance with their suggestion so as to mitigate in some degree the difficulties which would inevitably result from the procedure laid down.

The Committee also addressed the Manager, Bombay Port Trust Docks, in the matter requesting him to expedite as much as possible the delivery of mates' receipts and thereby enable shippers to take out their Bills of Lading with the utmost despatch.

The Collector of Customs subsequently intimated that he was prepared to dispense with the presentation of shippers' copies of the Bills of Lading except in special cases where it was considered desirable to call for them. (*Appendix* **C-8.**)

Notifications prohibiting exports from India.—The question of the issue of notifications prohibiting exports from India was discussed with the Hon'ble Mr. W. H. Clark, Member for Commerce and Industry, during his visit to Bombay, and subsequently the Committee addressed Government in the matter submitting for their consideration certain proposals with a view to arriving at some arrangement whereby the hardships devolving on merchants owing to prohibitions of exports might be minimised.

The Committee realised that it was impossible either for the Chamber or for the individual merchants or probably for the Collectors of Customs, to know what latitude Government could allow in each case. In fact, it was obvious that the Government of India alone could determine on what date and in what manner each Notification must come into force and how it must be applied.

On the other hand, when Government issued a Notification they were probably in a position to know what latitude could be granted, and the Committee therefore submitted that Government should draw out a scale in which the various degrees of urgency were classed under separate clauses in the manner suggested below. This scale could be communicated to the Collectors and the clause applying could be notified to them in each particular case when the Notification was issued.

In this connection the Committee suggested that a scale of somewhat the following nature be prepared :—Collectors should receive notice.

(*a*) In cases where Government could give no latitude, that all shipments should be stopped and cargo loaded in steamers in port, should be unloaded.

(*b*) Where Government could only give the minimum amount of latitude, that all cargo actually loaded should be allowed to go forward :

(*c*) To accept all cargo that had been shipped and was alongside steamers awaiting shipment :

(*d*) To accept all cargo for which Custom Passes had been taken out (provided the manner of taking out Custom Passes in other ports was the same as in Bombay) ;

(*e*) That not only cargo that had been loaded or was alongside the steamers awaiting shipment or for which Customs Passes had been obtained should be accepted but that all forward contracts, that were proved to the satisfaction of Collectors to have been made prior to the issue of the Notification, might be completed.

The Committee had reason to believe that Collectors of Customs could control the arrangement under clause (*c*) of the above through the Port Trustees at each Port, who could inform them as to what cargo was alongside and awaiting shipment and who would be prepared to take instructions to receive nothing further on to the wharf or in the sheds.

With regard to clause (*d*), if the custom of Export Passes that obtained in Bombay was not the same in other ports, the Committee had no doubt that arrangements could be made suitable to each port.

The Committee were not in favour of giving Collectors of Customs discretion as to how the Notifications should be applied, as many merchants shipped from several Ports and if such discretion were more liberally applied at one Port than at another, the Committee were of opinion it might lead to representations and comparisons which it was desirable to avoid.

With regard to a suggestion put forward on the occasion of the meeting with the Hon'ble Mr. Clark, that before sending out a Notification, Government should consult the Collectors at the various Ports as to the most suitable date on which the Notification should take effect and that the latest date sent in be taken, the Committee were afraid that if this were done advantage might be taken to ship cargo not previously intended for shipment, for as Government were aware, Bombay merchants generally entered into freight contracts which allowed them the option of shipping cotton, wheat or seeds, etc.

On the 3rd May 1915 the Government of India by an executive order stopped the export of cotton to Italy and ordered the unloading of the steamer "Jeddah" which had a considerable quantity of raw cotton on board for shipment to ports in Italy.

The Committee after consultation with the shippers, approached Government in the matter, earnestly requesting a reconsideration of the orders issued, in view of the fact that the procedure enjoined would result in heavy charges and losses being incurred by the parties concerned.

The Chamber was informed later that the Government of India would allow the "Jeddah" to proceed on shippers executing a guarantee bond that all Genoa cotton cargo would be discharged at Marseilles.

Exports of cotton to neutral countries were finally prohibited on the 10th May and the Committee were later informed that Government had decided that licenses for the export of raw cotton to countries to which its export was prohibited might be granted by the Collector under the following conditions :—

(1) The exporter must produce a certificate from the British Consul at the Neutral Ports of destination that the

consignment to be imported was genuinely intended for home consumption and would not be diverted to enemy country.

(ii) The exporter must execute a guarantee bond that he would within a reasonable period satisfy the Customs Department that the goods had actually reached and had not gone beyond their declared destination. The grant of the concession was, however, subject to the proviso that in no case should a license be given for export of raw cotton to Italy "consigned to order."

The Committee subsequently addressed the Government of India submitting that considerable uncertainty and confusion was likely to arise from the present method of issuing executive orders prohibiting or restricting exports of certain commodities from British India. The case of the s.s. "Jeddah" was cited and it was pointed out that although doubtless actual shippers of cotton by this steamer were notified immediately by the Collector of Customs or by the Agents of the steamer, the matter was one of great importance to a large section of the Bombay commercial community, by whom the exact scope and meaning of the orders could not at once be ascertained.

The Committee therefore enquired whether it would not be possible for Government in future to advise the Chamber, simultaneously with the Collector of Customs, of the general terms of any executive orders prohibiting or restricting exports from British India that might from time to time be issued.

It might here be mentioned that shortly after the declaration of war on Austria-Hungary by Italy it was intimated by the Government of India that exports which could be allowed to go to Russia or France might go to Italy, export licenses being issued for this purpose.

In reply to the representations of the Chamber referred to above the Government of India stated that Government who acted upon instructions received from the Secretary of State for India were seldom in a position to say what degree of urgency should be ascribed to each of the various prohibitions. As a general rule, therefore, it was necessary for practical purposes to regard all prohibitory orders as of equal urgency, and for this reason and on account of the variations in practice at the different ports in India, it appeared impossible to adopt the Chamber's suggestion.

With regard to the Chamber's second letter on the subject, Government explained that prohibitions and restrictions were almost invariably imposed by statutory notification, not by executive order. Where the statutory notification was absolute and no discretion was allowed, the intention of the Government of India to introduce it was communicated confidentially to the Collector, in order to fix a date which would be least inconvenient to all concerned. To communicate in the same way with the Chamber would defeat the object in view, which was to choose a time when there were as few commitments as possible outstanding.

In cases where discretion was given to the Collector in accordance with certain instructions conveyed to him to admit exceptions to a statutory notification, Government explained that the object of allowing the Collector a wide discretion was to mitigate possible cases of hardship to the commercial community which an undue rigidity of orders might tend to produce. It would obviously be impossible to communicate discretionary instructions of the above nature simultaneously to the Collector and the Chamber, as it might lead the latter to question the Collector's discretion, a position which would hardly tend to smoothness of working. The Government must, it was stated, leave the interpretation and

execution of their orders to the unfettered discretion of Collectors, who had instructions, however, to intimate at once to those concerned the general purport of the orders under which they were acting. (*Appendix* **C-9.**)

Exports of Wheat and Wheat Flour.—On 28th December 1914 the following notification was issued by the Government of India:—

No. 2192-W, dated Delhi, the 28th December 1914.

In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to restrict the taking by sea of wheat and wheat flour out of British India in the following manner, namely:—

(*i*) No wheat or wheat flour shall be taken by sea out of British India, unless it is so taken from the Ports of Calcutta, Bombay or Karachi, and is destined for some place in the United Kingdom or a British Possession.

(*ii*) The total quantity of wheat including its equivalent in wheat flour exported from the said Ports shall not exceed the following maxima, namely:—

Calcutta	... ...	8,000 tons.
Bombay	... ...	15,000 tons.
Karachi	... ...	55,000 tons.

For the purposes of this notification thirteen cwts. of wheat flour shall be reckoned as the equivalent of one ton of wheat.

2. This notification shall cease to have effect on the 1st April 1915.

Shortly afterwards a telegram was received from the Karachi Chamber requesting the co-operation of this Chamber in an appeal to the Government of India for the removal of the restriction placed on the xport of wheat flour.

The Committee accordingly telegraphed to Government in support of the Karachi Chamber's appeal with particular reference to the exports of wheat flour to British Possessions, as the quantity of such exports was very moderate and could not materially affect the situation, whereas the restriction inflicted unnecessary hardship on the milling industry.

The Government of India, however, informed the Committee that it was not possible to allow the unrestricted export of wheat flour as to do so would render nugatory the restriction on the export of wheat.

Towards the end of February 1915 the Committee learned that the Government of India had sanctioned the export from the port of Karachi of an additional amount of 4,000 tons of wheat flour to be allotted between the various mills at that port so as to enable them to continue working during the period for which the prohibition remained in force, namely, until the 31st March.

At a later date the Government of India intimated that a Conference would be held to discuss the wheat situation and the Chamber was invited to nominate representatives to attend the same.

The Hon'ble Mr. Marshall Reid, C.I.E., of the Bombay Co., Ltd., and Mr. G. E. Xydis, of Messrs. Ralli Brothers, were chosen to represent the Chamber and these gentlemen duly attended the Conference at Delhi on the 6th March.

In August the Karachi Chamber of Commerce addressed the Government of India on the subject of the effects of the Government wheat policy and subsequently invited this Chamber's support to the views expressed in their representation. In the course of their letter the Karachi Chamber admitted that broadly speaking the great objects which Government had in view had been secured, for the prices of wheat in India had been materially reduced, while

consumers of wheat in the United Kingdom had received substantial supplies of grain at steadily falling prices. At the same time it was pointed out that numerous British interests had suffered considerably owing to Government's decision to exclude those interests from their customary places in connection with the export of wheat, and that these difficulties would have been avoided had Government adhered to their original intention of disturbing existing trade organisations as little as possible.

It was therefore submitted that should it be found necessary to continue the present State export of wheat or to extend the policy of State trading to other goods than wheat, an endeavour should be made to disturb existing trade machinery as little as possible and to employ existing British trade interests to the utmost extent.

The Committee, in addressing the Government of India in the matter, pointed out that the opinions set forth in the Karachi Chamber's letter coincided very closely with the views expressed by this Chamber on the occasion of the Committee's meeting with the Hon'ble Sir William Clark, K.C.S.I., C.M.G., on the 30th June 1915, and of their meeting with the Hon'ble Sir William Meyer, K.C.I.E., and the Hon'ble Sir William Clark on the 10th April. They therefore desired to associate themselves generally with the Karachi Chamber's representation. (*Appendix* **C-10.**)

Prohibition of export of certain oil-seeds, etc.—On the 13th March, a notification was issued by the Government of India prohibiting the exportation of certain oilcakes, vegetable oils and oilseeds to all ports in Europe and on the Mediterranean and Black Seas, other than those of the United Kingdom, Russia (except Baltic Ports), Belgium, France, Spain and Portugal.

The Committee was approached in this connection by certain seed exporting firms which had already had consignments of seeds passed for export on board s.s. "Daisai Maru" for Genoa.

The Committee accordingly telegraphed to the Government of India, requesting that the cargo of the above steamer be permitted to proceed.

The Government of India acquiesced in this proposal and issued orders accordingly. (*Appendix* **C-11.**)

Proposed prohibition of export of spelter.—A telegram was received from the Government of India stating that it had been proposed by the Admiralty that the exportation of zinc ashes, spelter, dross and hard spelter from the United Kingdom be totally prohibited, as stocks of these materials were required for the manufacture of high grade spelter for cartridge cases. The opinion of the Chamber was requested on the proposal.

In reply the Committee stated that they had nothing to urge against the proposed prohibition of exportation of zinc ashes and spelter from the United Kingdom, but as regards hard spelter they were unable to express an immediate opinion as to the ultimate effect of such a prohibition on the Indian consumer. (*Appendix* **C-12.**)

Export of dye stuffs and colours to India.—The Madras Chamber of Commerce in March 1915 addressed the Madras Government on the subject of the licensing of firms in England to export dye stuffs and colours required by dyers in India. They submitted that the relief granted by permitting the export of dye stuffs from the United Kingdom to India, but only when the requirements of British Manufacturers had been met, was inadequate in degree and objectionable in principle. The relief was inadequate, it was thought, because in respect of several articles British home

requirements would probably not be satisfied for some months, during which period dyers in India would be deprived of the necessities of their business.

The Madras Chamber protested more particularly against the vicious principles involved. The burdens and restrictions imposed by the war should, it was thought, rest equally on all portions of the Empire which had made due contribution to the common cause, and measures which gave protection by prior claim on industrial materials to one part of the Empire, even if it be the United Kingdom itself, at the cost of other parts, were likely to be productive of political evil as well as economic hardship. It seemed obvious to the Madras Chamber that the condition laid down for the export of dye stuffs offended in the above ways.

The Madras Chamber forwarded a copy of the above letter to the Committee and requested them to support the protest.

The Committee after giving the matter their careful consideration forwarded to the Bombay Government, copies of the correspondence submitted by the Madras Chamber and expressed their desire strongly to support the protest. They felt that the case had been very fairly represented by the Madras Chamber and that under the prevailing system, users of dyes in India were at a great disadvantage as compared with those in the United Kingdom.

The Committee therefore requested the Bombay Government to accord the matter their sympathetic consideration and, if considered desirable, to approach the Government of India on the subject.

On the 14th June 1915, the following Press *Communique* was issued by the Government of India:—

As some misapprehension appears to exist regarding the intentions of His Majesty's Government with regard to the

supply of dye stuffs to Indian consumers as explained in the *communique* of the 18th November last, it is announced for general information that the principles on which the supply has been regulated are as follows.

While the question of the supply of dye stuffs to consumers in the United Kingdom is regarded as of primary importance, it is also considered by His Majesty's Government and the Government of India a matter of urgent necessity that efforts should be made to furnish the Indian textile industries with a fair proportion of the colouring matters produced by English works, and this view of the matter has been brought to the notice of British Manufacturers by the Board of Trade. Licenses to export dyes from the United Kingdom to India have been granted by the Home Government almost without exception; but it has been occasionally necessary, in consideration of the requirements of the United Kingdom and other parts of the Empire, to reduce the quantities applied for.

It will, of course, be understood that the output of such products in the United Kingdom is at present not on an adequate scale to furnish textile works either in England or in India with full supplies. (*Appendix* **C-13.**)

Tariff valuation of Aniline Salt.—The attention of the Committee was drawn to a case that had arisen in which a consignment of Aniline Salt belonging to a member of the Chamber was assessed to duty on a valuation of Rs. 1-8-0 per lb., although the invoice value of the goods was only annas 8, pies 4 per lb. The salt in this case was imported for use in the dye works belonging to the firm in question and was not for sale.

The Committee accordingly addressed Government in the matter stating that they were aware of the procedure laid down in a telegram from the Government of India, Depart-

ment of Commerce and Industry, dated the 23rd August 1914, and that they observed a concession might be granted provided Importers were under contract, before the declaration of war, to sell the goods to a local dealer at a fixed price including Customs' Duty. But the Committee urged Government to consider the desirability of allowing certain discretionary powers to Collectors of Customs in the case of chemicals and other articles imported by local manufacturers, for *bonâ fide* use in their factories, when local prices had been materially appreciated owing to the sudden stoppage of supplies. Importers should, of course, be required to give a guarantee to the effect that the goods were for their own consumption and would not be sold.

In reply Government stated that after a careful consideration of the proposal, they were unable to accede to it. In the first place, although the proposal in itself would not, if adopted, necessarily involve a serious loss of revenue, Government would find it difficult to resist applications for its extension to other industries. In the second place, the suggestion was in direct contravention of the principle laid down in Section 30 of the Sea Customs Act, which provided that the real value should be deemed to be the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of importation. The Government of India were not prepared to admit the urgency of the proposed exception to this principle. (*Appendix* **C-14.**)

Indian Commerce in France.—The Australian Section of the British Chamber of Commerce in Paris put before the India Office a proposal for the representation of Indian Commerce in France through the Agency of that Chamber as was already done in the case of Australian Commerce.

Briefly outlined the services which they proposed to render were as follows:—

(1) Communication of all matters interesting Franco-Indian trade to the proper Government Department in London;

(2) Supply of information to Indian exporters and French buyers;

(3) Judicious advertising if deemed necessary for the popularising of Indian produce in France;

(4) Commercial museum or show-room of Indian produce open to the inspection of French buyers;

(5) Visa of French export documents for India (if the India Office desired them to perform such service);

(6) Preparing the ground for possible negotiations with a view to an arrangement, which would place all or a portion of Indian produce under the French Minimum Tariff, or "most favoured nation" treatment.

The Bombay Government in forwarding copies of correspondence between the India Office and the British Chamber of Commerce at Paris on the above subject requested the views of the Committee on the proposals put forward.

In reply the Committee stated that they approved of the scheme on general grounds and felt that in view of the closing of German and Austrian Markets to Indian produce, it was a matter of great importance to search out and develop new markets both in the Empire and among our Allies.

Without experience of the working of the British Chamber of Commerce in Paris, however, the Committee were unable to express an opinion as to the degree of benefit which Indian Trade might be expected to derive from the proposed scheme and they therefore suggested that the offer of the British

Chamber of Commerce in Paris be accepted experimentally for a period up to, say, one or two years after the completion of the war; they would then be in a position to report to Government, if desired, as to whether the results achieved had justified the experiment. (*Appendix* C-15.)

Technical Information Bureau at the Imperial Institute.—A very interesting letter was received from the Director of the Imperial Institute, London, concerning the formation and work of a Technical Information Bureau at the Imperial Institute, the chief work of which was to supply technical information that would facilitate the use of Colonial and Indian raw materials in the United Kingdom.

The Bureau is to issue from time to time special circulars dealing with Colonial and Indian raw materials and especially with those that might be more extensively used in the United Kingdom. A copy of a circular dealing with new markets for Colonial and Indian Copra was also forwarded by the Imperial Institute and was perused with much interest by the Committee.

In thanking the Director of the Imperial Institute for the documents submitted the Committee pointed out that the articles particularly referred to therein, namely, Copra and palm kernels, were of more interest to the Madras Presidency than to Bombay and copies thereof had accordingly been sent to the Chambers of Commerce at Madras, Cochin, and Calicut, in case these bodies might not have received them direct from the Institute.

The Committee added that further communications on the subject were awaited with interest and undertook to give such information as might be received the widest publicity among the members of the Chamber. (*Appendix* C-16.)

The Textile Alliance Incorporated of New York.—A letter was received from Messrs. Little & Co., regarding the

Textile Alliance Incorporated of New York, an Association formed in the United States of America to facilitate the import into the United States of wools and skins from Great Britain and British Dominions. Messrs. Little & Co., who had been instructed to represent the Alliance in India, requested certain particulars as to the wool and skin trade with the United States of America and enquired whether the arrangements sketched out by them in a letter to the Government of India, a copy of which was placed at the Committee's disposal, were likely to meet with the approval of exporters and would have the support of the Chamber.

The Committee after affording Messrs. Little & Co. such information in the matter as was available, stated in reply that the proposals put forward appeared to them to be reasonable and likely to prove satisfactory, provided that the names of banks which had branches here were added to the list of approved banks. (*Appendix* **C-17.**)

Enhancement of freight by Conference Liners.—By an agreement, dated the 4th December 1908, made between the Bombay Native Piece Goods Merchants' Association and the Conference Liners it was agreed *inter alia* that the dealers should pay to the shipowners for each ton of 40 cubic feet measurement of piece-goods shipped under the contract, freight at a rate provided in Clause 17 of the contract. Owing to the war, however, the shipowners on the 6th August 1914 declined to receive shipments of piece-goods from the dealers at the rate provided in the contract and demanded an increased freight of 25 per cent. The dealers denied their liability to pay the increased freight but offered to pay and did pay the same under protest, and at the same time asked that the matter should be submitted to arbitration as provided by clause 27 of the contract. The matter was ultimately submitted to the Hon'ble Mr. C. H. Setalwad and Mr. Vernon B. F. Bayley as arbitrators, who awarded *inter*

alia that under the terms of the contract the shipowners were not entitled to demand and the dealers were not liable to pay an increased freight of 25 per cent. or any increased freight at all as claimed by the shipowners and that the shipowners were not justified in refusing to accept shipments from the dealers unless the extra freight so demanded was paid.

Copies of the full award of the arbitrators were circulated among members interested and for purposes of record will be printed in *Appendix* **C-18.**

UNIVERSAL CURRENCY NOTES.

(*See Report* 1900, *pp.* 107, 317 ; 1903, *pp.* 34, 278 ; 1908, *pp.* 7, 130 *and* 1910, *pp.* 10, 147.)

The Committee during the year under review had under their consideration the question of Universal Currency Notes and particularly of those of Rs. 10 and Rs. 50, the present form of which the Committee felt was very unsuitable and resulted in much inconvenience to their users.

The Committee therefore addressed the Government of India in the matter inviting their attention to the following points :—

(*i*) The figures denoting the values of Rs. 10 and Rs. 50 Notes were much too small and were not readily decipherable.

(*ii*) The general resemblance between the Notes of the above denominations was very marked and numerous instances of confusion arising between them had been brought to the notice of the Chamber.

(*iii*) The texture of the Notes of all denominations was too thick and in this particular as well as in those above indicated, the new Notes were much less convenient than the Notes in their old form.

The Committee further pointed out that they had addressed Government on this question in the year 1910 and had been informed that the matter was under consideration. Since that time, however, the matter had been frequently brought to the notice of the Chamber and they therefore again placed their views before Government in the hope that it might soon be found possible to modify the design and texture of these Notes in such a way as to remove the inconveniences referred to.

In reply Government stated that the question of a radical improvement in the form and design of the Government of India's Currency Notes had for some time past been engaging their attention. The question had been examined with reference to the practice in other countries and from the point of view of convenience in use and the prevention of counterfeiting; and a special Officer had been for some time on duty in England and elsewhere studying the subject. At the time the war broke out the Government of India were about to address Chambers of Commerce and other authorities in the matter, and it was intended to offer the fullest opportunity for criticism and suggestion. The question affected, however, not only the commercial public, but the Indian public generally, and in view of the conditions created by the outbreak of war, it was considered undesirable to ventilate the question of a complete change in all the existing forms of note while such conditions prevailed. It was explained that the Government of India intended therefore to suspend the further consideration of this question until the war was ended. Government stated that the fullest consideration would be given, when the time came, to the points which this Chamber had raised and to any further suggestions which the Chamber might put forward when the question came under public discussion. (*Appendix* **D.**)

STAMP DUTY ON CASH CREDIT AGREEMENTS.

(*See Reports* 1902, *pp.* 8, 172: 1903. *pp.* 53, 351 : 1904. *pp.* 59, 415 : 1905, *pp.* 22, 195.)

The attention of the Committee was drawn to the question of the Stamp Duty leviable on instruments known as Cash Credit Agreements, that is to say, agreements between a firm or Company and its banker whereby in consideration of the hypothecation by the customer to the Bank of the present and future stock of cotton, cotton goods, coal, stores or other goods, the banker agreed to allow to the customer an overdraft or cash credit of a specified amount. This system of cash credits had been widely adopted by the mercantile community for the purpose of financing local industries, and had proved of great assistance to trade and the Committee were of opinion that the imposition of a heavy Stamp Duty tended to retard the development of it, and materially affected trade in general.

They accordingly addressed a lengthy representation on the subject to the Government of India, who were requested to consider the introduction of measures:—

(*a*) to reduce the stamp duty leviable upon cash credit agreements, whether in the nature of instruments evidencing agreements relating to the pawn or pledge of moveable property, or in the nature of instruments evidencing agreements relating to the hypothecation of moveable property, to a fixed duty, either as leviable under Section 23-A of the Indian Stamp Act or a duty of Rs. 5; or

(*b*) to extend to instruments evidencing agreements relating to the hypothecation of goods, if unattested, the exemption now applicable under Article No. 6 to instruments of pawn or pledge of goods, if unattested.

The principal Chambers of Commerce in India were invited to support this Chamber's representation.

The Committee also brought the matter to the notice of the Hon'ble Sir W. H. Clark, Member for the Department of Commerce and Industry, when he visited the Chamber in December 1915. (*Appendix* **E.**)

INDIAN COMPANIES' ACT, 1913, SECTION 277.

(*See Reports* 1912, *pp.* 15, 159; 1913, *pp.* 31, 227; 1914, *pp.* 39, 219.)

It will be remembered that the Committee of the Chamber in July 1914 addressed the Government of India in connection with certain sections of the Indian Companies' Act, 1913, and, *inter alia*, drew attention to section 277 of the Act which refers to Companies incorporated outside India, and submitted that the phrase "establishes a place of business" might be clearly defined, the omission of such a definition having caused a great deal of trouble and difficulty. Again, in September 1914 the Committee addressed a further letter to Government in connection with the Indian Companies' Act and stated that they understood that certain firms, in completing arrangements for registration under Section 277 of the Act had concluded that the requirements of the Act would be fulfilled if registration were effected by a head office in Bombay, and that it would not be necessary to register in towns where branch or sub-offices were established, when the latter were wholly under the direction of the head office and had no communication whatever direct with the parent Company in the foreign country in which such company was incorporated.

There appeared to be a difference of opinion on the point and the Committee accordingly requested the Bombay Government to address the Government of India in the matter and ask for a ruling which would clearly indicate the precise procedure that must be followed.

Government stated in reply that the papers mentioned in sub-section 1 of section 277 of the Indian Companies' Act VII of 1913, must be filed with the Registrar of each Province of British India in which the Company had a place of business.

The Committee also brought the matter to the notice of the Hon'ble Mr. W. H. Clark, Member for the Department of Commerce and Industry, when he visited the Chamber in January 1915.

Government stated at a later date that the point brought forward by the Chamber would be noted, among others raised, for consideration when the general amendment of the Act was next undertaken.

In acknowledging receipt of the above communication the Committee drew the attention of Government to the protest of this Chamber against the inclusion of Section 277 (1) (*c*) when the Act was originally under consideration. The obligation to be filing continually what appeared to be, in the opinion of the Committee, valueless information, might, it was submitted, be dispensed with; and pending an amendment of the Act on these lines it was hoped Government would consider the desirability of reducing the existing fee of Rs. 5 to the purely nominal one of one or two annas. This it was thought could be done under Section 277 (7).

Beyond an intimation to the effect that the Chamber's representation would be submitted for the consideration of the Government of India no further communication has been received from Government. (*Appendix* F.)

ASSESSMENT UNDER INCOME TAX ACT.

Proposed Advisory Boards.

(*See Reports*, 1903, *pp.* 28, 272; 1904, *pp.* 20, 277, 849; 1914, *pp.* 45, 319.)

It will be remembered that the Committee of this Chamber strongly opposed a suggestion that was made in the Imperial Legislative Council in January 1914, that Advisory Boards,

composed of non-official gentlemen nominated by the revenue heads of districts, should be established to assist officials in assessing income tax. They were of opinion that such an innovation would be likely to emphasise the objectionable features inherent in the Income Tax system of this country and be less effective than the existing procedure in diminishing the inequities of the tax.

In August 1915, the Government of India issued a Resolution in regard to the result of the enquiries they had made from local Governments with reference to practicability and expediency of adopting the proposed method of assessment. It was found that the proposal had been widely canvassed and unhesitatingly condemned by practically all who were consulted. The general conclusion arrived at was that the creation of formal Advisory Boards would not improve the accuracy of assessment and would tend to make the tax more unpopular.

The objections advanced by local Governments and the public bodies and individuals whom they consulted appeared to the Government of India to be conclusive and they therefore did not propose to take any further steps in the direction of requiring local Governments to constitute formal Advisory Boards for the assessment of the tax. (*Appendix* G.)

LEVY OF INCOME TAX ON CONTRIBUTIONS TO PROVIDENT FUNDS.

The Bengal Chamber forwarded to this Chamber a copy of a letter they had addressed to the Government of India on the question of the levy of income tax on contributions to Provident Funds. The Bengal Chamber contended that contributions to their Provident Funds as well as to other funds similarly constituted should be exempted from the payment of income tax under the Government of India

Exemption Notification (No. 2762 of the 16th June 1890). They stated that the benefits derived from these Funds were entirely in the nature of an Insurance and that the contributions of employés ought therefore, under the Notification, to be exempted from income tax, for the Notification clearly provided that the tax was not leviable on any portion of a person's income which was paid, in respect of an insurance to any legally established Association, "in the same way as if the payment were made to an insurance company."

The Bengal Chamber requested this Chamber to support their appeal.

The Committee were advised that they could not claim exemption from income tax in respect of contributions to Provident Funds, under Exemption Notification No. 2762, but that if, as was assumed to be the case, the principle underlying the Notification was the recognition of thrift, there appeared to be no reason why the exemption should not be extended so as to embrace contributions to all *bona fide* Provident Funds.

The Committee therefore requested the Government of India to give the matter their very careful consideration, and in view of the desirability of encouraging Provident Funds, to extend the Exemption Notification so as to cover not only Provident Funds of Chambers of Commerce, but also Provident Funds of Public Companies and private firms which Government was satisfied had been established on recognised lines and were administered under properly framed rules and regulations. In this connection the Committee pointed out that the Provident Funds of the Bombay Port Trust and the Karachi Harbour Board as well as the Provident Funds of Railways in India already enjoyed this privilege.

Government in reply stated that they had carefully examined the question but had been advised that the existing Act and Notifications conferred no exemption, and since, on grounds of general policy, they were averse from widening the existing field of exemptions, a course which in this particular matter would be productive of material loss of revenue as well as undesirable complication in the administration of the Act, *e.g.*, through the many private provident funds of commercial firms, they regretted that they were unable to grant the desired concession. (*Appendix* **H.**)

SMOKE NUISANCES COMMISSION.

CHAMBER'S REPRESENTATIVE.

(*See Report*, 1914, *page* 60.)

The period of appointment of the last Bombay Smoke Nuisances Commission expired on the 12th August, and a new Commission was constituted by the Bombay Government under the Act for a further period of two years with effect from that date. The Chamber was requested to select a representative for appointment on this Commission.

The Committee accordingly nominated the Hon'ble Mr. Malcolm N. Hogg as the Chamber's representative.

PROPOSED AMENDMENT OF POISONS ACT.

A letter was received from the Bombay Government requesting the views of the Committee on a proposal to amend the Poisons Act (I of 1904) so as to make compulsory the registration of the sale of poisons by some of the classes of persons who were exempted from that obligation by the provisions of Section 10, sub-section 1 of the Act.

It appeared to Government desirable that wholesale and retail sales should be brought under one head and that every authorised vendor of poisons should be required to maintain the following registers:—

(*i*) register of sales giving all the particulars required by the English Pharmacy Act;

(*ii*) stock register of poisons, and

(*iii*) a prescription book (to be maintained only by dispensing Chemists and Druggists) into which should be copied all prescriptions containing scheduled poisons.

The Committee in the first place referred the matter to the Bombay Presidency Trades Association for an expression of opinion, and that body placed at their disposal a copy of a letter which they had addressed to Government on this subject in December 1914 and which embodied proposals of a somewhat similar nature to those submitted by Government.

The Committee were generally in agreement with the recommendations put forward by the Association and informed Government accordingly. (*Appendix* **I.**)

CONDENSED MILK.

(*See Report for* 1914, *pp.* 55, 373.)

The views of the Committee were requested by the Bombay Government on a point which had been raised by the Government of India with regard to the method of calculating the percentage of fat in sweetened condensed milk imported into India. It appeared from the correspondence submitted that in February 1914 instructions had been given by the Government of India that all tins of condensed milk which contained less than 9 per cent. of fat

should in future be marked "prepared from skimmed milk" and that in the case of sweetened milks, the fat percentage should be calculated on the actual milk constituents of the product.

It had, however, been urged that the sugar added in the manufacture of sweetened condensed milks merely replaced a certain quantity of water, the percentage of which was reduced in the case of sweetened condensed milk by about 40 per cent. to allow for the addition of an equal percentage of sugar. This view was very clearly demonstrated by the Chemical Analyser to Government, Bombay, and the Chemical Examiner for Customs and Excise, Calcutta, copies of whose reports on the subject were placed at the disposal of the Committee.

The matter was carefully considered in consultation with members interested in the trade and a reply was addressed to the Bombay Government stating that the Committee approved of the suggestion contained in the letter from the Government of India, namely, that the percentage of fat in sweetened condensed milk should be calculated on the whole product, as in the case of unsweetened milk and not merely on the actual milk constituents of the product. (*Appendix* J.)

TARIFF VALUATION OF SUGAR.

(*See Reports*, 1911, *pages* 24, 263; 1913, *pp.* 55,424.)

During the year under report, the Committee were again addressed by the Sugar importing Members of the Chamber in connection with the tariff valuations of sugar. In support of this representation the Committee addressed the Director General of Commercial Intelligence and after referring to the previous correspondence on the subject (see Chamber's

Report for 1913, pages 55 and 424), pointed out that the figures for the year 1914 provided further evidence of the unsatisfactory working of the system that was followed by the Customs authorities in arriving at these valuations.

The rates automatically arrived at for last year and for the current year were as follows :—

	1914.	1915.
	Rs.	Rs.
China soft...	11-8-0	11-0-0
Beet	9-12-0	8-12-0
Mauritius 16 and over	9-8-0	8-12-0
Java 23 and above	9-8-0	9-8-0
Java 16 to 22	8-12-0	8-4-0
Java 15 and under	8-4-0	9-8-0

It had previously been pointed out by the Committee that the valuations under the present system did not represent the relative values of the different sugars imported and this statement, the Committee pointed out, was amply confirmed by the current year's figures shown above. Beet sugar and Java 23 and above which were admittedly of practically the same value were shown as Rs. 8-12-0 and Rs. 9-8-0, respectively, and the fact that the valuation of beet sugar was subsequently altered to Rs. 9-12-0 further demonstrated the inadequacy of the present system of arriving at the valuations.

Moreover, Mauritius sugar, which might be considered as being worth annas four less than Java, was assessed at annas twelve less. The tariff valuations for Java 16 to 22 and Java 15 and under provided a still more striking anomaly, as the cheaper sugar was assessed on the basis of Rs. 1-4-0 more than the dearer variety.

In view of these facts and of those set forth in their previous letter above referred to, the Committee strongly urged a reconsideration of the whole system. On several occasions, the Chamber had submitted that the system would be materially improved by the adoption of a three years' average, and the Committee also favoured the grouping of all ordinary crystal sugar, whether from Java, the Continent, Mauritius, or elsewhere, under one general head.

The Director General of Commercial Intelligence in acknowledging receipt of the Committee's representation stated that the Government of India had decided after consideration of the Chamber's proposals that it was undesirable at the moment to make a change in the system of tariff valuation of sugar for customs purposes. (*Appendix* **K-1.**)

TARIFF VALUATION OF JAPANESE SUGAR.

It was brought to the notice of the Chamber that large quantities of Japanese soft sugar were being imported into Bombay and as no valuation was fixed under the Tariff Schedule, duty was levied in some cases according to the original invoice value and in others according to the current market value ranging from Rs. 13 to 15-4 per cwt. It was pointed out that as the tariff valuation for Chinese soft sugar was fixed at Rs. 11 per cwt., Japanese soft sugar was consequently very much handicapped and it was suggested that the two qualities might be brought on to an equal footing.

The Chamber accordingly addressed the Collector of Customs, Bombay, in support of the above suggestion.

A notification was issued later by Government fixing the tariff valuation for sugar, crystallised and soft, refined in Japan at Rs. 11 per cwt. (*Appendix* **K-2.**)

TARIFF REVISION.

(*See Reports*, 1913, *pp.* 58, 429 ; 1914, *pp.* 63, 471.)

In the year 1913 the Committee of the Chamber in addressing the Collector of Customs on the question of the yearly revision of the Tariff Schedule stated, *inter alia*, that one month's notice should be given of intended alterations instead of the usual two or three days, so that if there was any difference of views, correspondence might be carried on between importers and the Customs, to be followed if necessary, by a meeting at which any matter in dispute could be finally settled on the weight of evidence. The Committee further suggested that the views of importing merchants at the different ports should be collected and circulated with full information by the Customs on their proposed rates in cases where there was a divergence of opinion, so that fair valuations might eventually be fixed.

A reply was received from the Collector of Customs in November 1915 in which it was stated that the Government of India had given their careful consideration to the Chamber's suggestions and though not finding it practicable to adopt the proposals in their entirety had decided to introduce the following procedure which would, they believed, meet the convenience of the commercial bodies and allow a more extended and complete examination of the proposed rates.

It was stated that the revision of the tariff would, as had been the case since 1911, be based, so far as it rested on a retrospect of prices, on the average of market prices reported monthly by the Collector of Customs for the full twelve months, October to September, preceding. The Collectors of Customs at the principal ports would submit their proposals for revised valuations to the Director General of Commercial Intelligence in time to reach

him not later than 31st October. The Conference of Appraisers would then be held in Calcutta about the 8th or 9th November and a copy of the provisional rates, as fixed at the Conference, would be sent to the Bengal and Bombay Chambers of Commerce about the 12th or 13th November. At the same time a copy would also be sent to the Collectors of Customs at Madras, Rangoon and Karachi, who would communicate the proposed valuations to the local Chambers of Commerce and forward the views of the latter with their own remarks to the Director General of Commercial Intelligence in time to reach him not later than the 8th December. The Director General would proceed to Bombay and discuss the proposals with the Collector of Customs and the Bombay Chamber of Commerce during the fourth week of November as hitherto. The Government of India considered that the Director General of Commercial Intelligence should also be in possession of the views of the Indian Merchants' Chamber and Bureau, Bombay. They wished therefore that if possible it should be arranged that one or more representatives of the Indian Merchants' Chamber and Bureau should also be invited to attend the Conference. The valuations finally determined after the conference with the Bengal Chamber of Commerce would be submitted to the Government of India in time to reach him not later than the 17th December and the revised schedule, as approved by the Government of India, would be published by the third week of December and would come into force from the 1st January.

From this it was observed that the Bombay Chamber would thus have at least ten days more in which to examine the proposals than was previously the case. It was further contended that the new arrangements contained a further improvement, viz., the consultation of other local Chambers of Commerce. In the short time in which the work must be completed, it was not possible for the Director General of

Commercial Intelligence to visit all the chief ports and discuss the proposals personally with the various Chambers of Commerce, but he would give full weight to the views as forwarded to him through the Collectors of Customs.

In accordance with the above arrangement, the Director General of Commercial Intelligence met a Sub-Committee of the Chamber on the 24th November 1915 and discussed with them the proposed amendment of the Tariff Schedule.

A copy of the revised Schedule will be found in *Appendix* L.

LOCAL WHOLESALE CASH MARKET VALUE.

(*See Reports*, 1908, *p.* 123; 1910, *p.* 125; 1913, *pp.* 58, 429; 1914, *pp.* 64, 498.)

A reference to the Reports for the years 1913 and 1914 will show that some correspondence passed between the Chamber, the local Collector of Customs, and Government in 1913 and 1914 in regard to the interpretation of the term "Local Wholesale Cash Market Value" for the purpose of assessing Import Duty. The Chamber have always contended that the real value for customs duty purposes, should be the nett wholesale cash price at the place of import, *i.e.*, duty should not be levied on discounts or interest or landing, removing and warehouse charges. They have also contended that if the *market* value must be taken for purposes of Import duty, that market value should be the selling price of the first bazar seller and not that of a subsequent bazar seller.

The Customs authorities however contended that the correct method of arriving at the valuations was to take the highest wholesale prices at which any one in the bazar, who

might even be the third or fourth seller, was disposing of any wholesale quantity even if it were only a keg or package.

The Collector of Customs, Bombay, however stated that it appeared, that on the whole, the most satisfactory course, both for Government and the public would be to retain the existing basis of assessment and if it was deemed necessary to afford any relief to the Importer, to grant it by deducting a small fixed percentage from the real value as at present assessed, and suggested 2 per cent. as a fair deduction.

The Committee of the Chamber while approving of the concession as a fair compromise stated that they did not consider the existing basis of assessment either correct or satisfactory and confirmed their previous letters on the subject.

The Collector of Customs later informed the Chamber that the Government of India were satisfied that the existing practice was generally in accord with the definition of the term " wholesale cash price," given in their previous orders. The wholesale cash prices ascertained by the appraisers through personal inquiry in the market were regarded as being, in general, accurate ; the procedure, it was stated, had worked smoothly and no suggestions had been made for improvements in practice under the established principles. In regard to the Collector's recommendation that a reduction of two per cent. should be made from the value as at present assessed, the Government of India had decided that the recommendation involved a considerable departure from the established principles and could not be accepted.

As regards the assessment of goods for which, by reason of their special nature and the particular circumstances of their importation, as for example, their supply on contract to Port Trust and Railway Companies, the wholesale market value

could not be ascertained under the normal procedure, the Government of India were of opinion that while brands which were placed in the open market and had a wholesale market value should, like other goods, continue to be assessed on that value, yet when a particular brand did not compete with and was not comparable with other brands, when it was not placed in the market or when a wholesale market value was not for any reason ascertainable, the goods might be assessed on the rates stated in the contract under which they were imported. But the contract rate would be accepted as a basis of assessment to duty only when independent evidence was not forthcoming as to the wholesale value of the goods and the contract rate would not be accepted unless the Custom House was satisfied that they represented the "Real value" for the purposes of Section 30 of the Sea Customs Act, as interpreted under the orders of the Government of India. When a contract was for delivery up-country and the contract price included railway freight from the port of importation, the freight would, of course, be deducted in arriving at the assessment.

Regarding the question raised by the Chamber with reference to the procedure followed in fixing tariff valuations, the Collector stated that the Government of India had decided not otherwise to amend the procedure. (*Appendix* **M.**)

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

(*See Report*, 1914, *pp.* 68, 531.)

The Chamber in 1914 supported a proposal of the Bombay Millowners' Association that the tariff valuations of goods under the Cotton Duties Act should be fixed in the month of February instead of November each year.

The Government of Bombay in June 1915 informed the Chamber that the Government of India had decided that the

tariff valuations should be revised annually in the month of February, and that the revised rates should take effect from 1st March each year. The Government of India however reserved, as hitherto, the right to revise the valuations at any period in the event of a material fluctuation occurring in the prices of cotton goods. (*Appendix* N.)

COAL TRAFFIC.

Several complaints reached the Committee in December 1915 regarding a serious shortage in wagon supplies for coal from Bengal as a result of which the traffic had been greatly restricted. As the supply of coal in Bombay at that time was believed to be very short, the Committee asked the Agent, G. I. P. Railway, if he could give them any information as to when the restriction was likely to be removed. The Committee also telegraphed to the Commerce and Industry Department of the Government of India requesting them to approach the Railway Board with a view to the removal of the restrictions or for permission for bookings from Bengal being allowed *via* Agra and the B. B. & C. I. Railway.

The G. I. P. Railway in reply stated that it had been found necessary temporarily to suspend the booking of public coal traffic on the East India and Bengal Nagpur Railways.

It was also stated that on the 27th December the Coal Manager of the East India Railway had wired intimating that the booking of all coal *via* Jubbulpore had been resumed from that date. A limit of 200 wagons daily from the East India Railway had been imposed at Jubbulpore and after that limit had been reached the G. I. P. Railway had agreed to take from the East India Railway 50 wagons in addition daily at Katni.

It had also been arranged with the East India and B. B. & C. I. Railways that any public coal for Bombay in excess of what the G. I. P. Railway could take *via* Jubbulpore and Katni should be booked *via* Agra and the B. B. & C. I. Railway. These arrangements, would, it was hoped, enable all coal to be booked and forwarded without restrictions.

At Nagpur it was stated, the G. I. P. Railway had been taking traffic freely from the B. N. Railway and had agreed to booking *via* that route being resumed.

In thanking the G. I. P. Railway for their letter, the Committee stated that they considered the arrangements made were satisfactory to a certain extent, but they asked for an assurance that it would not be necessary to place restrictions on the coal traffic for the future. (*Appendix* O.)

SIMPLIFICATION OF GOODS TARIFF.

(*See Report*, 1912, *pp.* 65, 459 ; 1913, *pp.* 72, 522.)

With a view to reducing the number of exceptions which at present complicate the general classification of goods, the Indian Railway Conference Association recently submitted to the Railway Board a proposal for the enhancement on certain railways of the authorized goods classification of a number of commodities in which the traffic was comparatively speaking unimportant, and which it was believed would bear a higher classification without prejudice to the trade.

In soliciting the Chamber's support to their representation, the Association pointed out that the Railways on their part had already gone as far as they reasonably could towards the removal of exceptions by agreeing to accept for a large number of items, a lower class than was previously in force on many railways. An application had therefore been made to the Railway Board for an enhancement in class of the majority of the remaining items shown as exceptions by different railways, the application including only commodities in which

the traffic was small so that the interests of the public might not be adversely effected to any appreciable extent. A list of the 246 articles, the classification of which it was proposed to enhance was attached. The Committee carefully considered the proposal, and in replying to the Railway Conference Association expressed their approval thereof. (*Appendix* **P.**)

CARRIAGE OF OILS IN WOODEN BARRELS BY RAILWAYS.

A representation was received from a member in regard to the question of the carriage of oils in wooden barrels by railways more particularly when sent at Railway Risk. It was pointed out that up to a few years ago oils in wooden barrels were carried at Railway Risk without any Risk Note being required from the sender and the railway therefore accepted full liability for any loss whatever, including that of ordinary leakage. It had, however, been decided as a result of one of the Traffic Conferences, that oils in wooden barrels would not in future be accepted at Railway Risk unless the sender executed Risk Note Form "A," which risk note in effect meant a declaration from the sender that his packages were not in good order at the time of despatch and absolved the railway from any liability for loss by ordinary leakage, and it was understood that in shipping oils in wooden barrels at Railway Risk, the Railway was liable only if a package was actually broken and loss resulted thereby; and they were, of course, also liable for loss of a complete package or packages. It was stated that the position taken by the railway administrations in this matter did not seem entirely reasonable. It was presumably based on the idea that the extra freight collected under the old arrangements would not recoup the railways for the claims paid.

Their own experience of 25 years, the member stated, had shewn that in the very large majority of cases the losses suffered by ordinary leakage by their customers, most of

whom requested shipment at Owner's Risk, had not been sufficiently large to warrant their considering the idea of shipping at Railway Risk (under the old arrangement).

The existing position was that the shipper or consignee of oils in wooden barrels had no redress against bad handling in transit by the railway staff. A wooden barrel, it was contended, was not easily broken although bad handling might easily start it to leak freely. Further the wording of Risk Note Form "A" was considered objectionable as it was a declaration that packages were not in good condition and were liable to leakage, etc., whereas it was asserted that the packages employed by the member were the very finest obtainable in the world and moreover all packages that they handed to the Railway Companies for transit were carefully prepared for despatch under expert supervision and were in perfect condition when tendered, so that in the face of this the declaration required from them on Risk Note "A" was considered objectionable.

The Chamber was asked to bring the matter to the notice of the Railway Board with a view to the reconsideration of the terms on which the railways accept oils in wooden barrels for shipment at railway risk.

By the courtesy of the General Traffic Manager of the B. B. & C. I. Railway, the question was brought to the notice of the Goods Classification Committee, who were prepared to give the point raised favourable consideration but wished first to hear the views of the Railways concerned. They therefore decided to address all railways on the subject and to consider the matter on receipt of their replies. (*Appendix* **Q.**)

STORM SIGNALS.

(*See Report* 1896, *pp.* 100, 397; 1897, *pp.* 143, 794; 1914, *pp.* 69, 532).

The Government of Bombay in November 1915 forwarded to the Chamber for information a copy of Govern-

ment Order No. 8747 of the 13th idem on the subject of the revision of the storm signals used in the Bay of Bengal and the Arabian Sea, and of the arrangements for distributing information regarding weather by means of signals, telegrams and wireless telegraphy. A copy of the code of storm warning signals for use at Indian Ports as sanctioned by the Government of India was also forwarded. (*Appendix* **R.**)

RULES UNDER THE SANITARY CLAUSES OF THE INDIAN PORTS ACT, 1908.

The Government of Bombay submitted for the information of the Chamber certain draft rules under the Sanitary clauses of the Indian Ports Act, 1908, for the prevention of the spread of infectious or contagious diseases by means of ships arriving at and departing from Ports in the Presidency (excluding Sind) and Aden and requested the views of the Committee thereon.

The papers were circulated to the Shipping Members of the Chamber who stated they had no remarks to put forward and that the draft rules appeared to be reasonable.

The Government of Bombay was informed accordingly.

A copy of the rules as finally issued by Government will be found in *Appendix* **S.**

PORT TRUST WAREHOUSE CHARGES.

In January a letter was received from the Bombay Port Trust pointing out that the charges made by the Port Trustees for accommodation in their Warehouses, whether general or Duty-paid, were based on such a moderate scale as to cause a very considerable annual loss to them. The Trustees had therefore decided to enhance their warehousing charges, to an extent calculated to cover the heavy loss they had to face; but in order that no immediate burden should be placed on the trades concerned, they had decided that the scale should not come into force until 1st July 1915.

A copy of the revised scale was also attached and the opinions of the Committee on the proposal were requested.

The matter received the careful consideration of the Committee, who replied that they approved the revised scale on the understanding that the new rates represented approximately the cost price to the Trustees of the storage.

They called attention to the fact that when the present scheme of warehousing piece-goods on Port Trust premises was introduced, Importers were induced to give up their own godowns and to avail themselves of the opportunity of storing their goods in Port Trust godowns at rates that would, it was understood, be based on the cost price of the undertaking. Provided this obligation to the trade was recognised, the Committee were prepared to accept the proposed new rate of 9 pies per week. (*Appendix* **T.**)

DEPOSIT SYSTEM OF ACCOUNTS AT THE DOCKS.

In December 1915 the Secretary of the Bombay Port Trust intimated that in supersession of the existing Deposit system at the Docks, known as the Permanent Deposit System, under which merchants and firms, who had lodged cash or securities with the Trustees of Rs. 2,000 and over were allowed to clear their goods without prepayment of Docks Charges, the Trustees proposed to introduce a Floating or Personal Deposit System from 1st April 1916. Copies of the rules which will govern the new system were submitted with a request that the Trustees might be favoured with the views of the Chamber on the proposals.

The above copies were duly circulated among members, and as no objections to the Trustees' proposals were received, the Committee informed the Port Trust that they approved the introduction of the new system as from 1st April 1916 (*Appendix* **U.**)

THE SETTING IN OR BURSTING OF THE MONSOON.

(*See Report* 1914, *page* 77.)

The Meteorologist, in compliance with the request made by the Chamber in September 1910, informed the Committee that the Monsoon set in on the Malabar Coast on the 15th June, 1915.

WEATHER WORKING DAYS.

The following days were declared during the monsoon months of 1915, by the Committee of the Chamber, to be non-weather working and half weather working days, respectively, for steamers loading in the Docks :—

Friday,	25th June ...	Half weather working day.
Saturday,	26th June ...	Non-weather working day.
Monday,	28th June ...	Non-weather working day.
Tuesday,	29th June ...	Half weather working day.
Wednesday,	28th July ...	Non-weather working day.
Wednesday,	25th Aug....	Half weather working day.
Thursday,	9th Sept....	Non-weather working day.

The following decisions were given by the Port Officer regarding non-weather working days in the stream :—

Monday,	28th June ...	Non-weather working day.
Tuesday,	29th June ...	Non-weather working day.
Wednesday,	6th October.	Non-weather working day.

COTTON CROP FORECASTS.

(*See Report* 1914, *pp.* 76, 638.)

A letter was received from the Director of Statistics, stating that it was proposed to include in the forecasts of cotton crops the trade descriptions of cotton grown in the

different districts, and enquiring what classification, in the opinion of the Chamber, would be the most suitable for this purpose.

The Committee referred the matter to the Bombay Cotton Trade Association, Ltd., who considered the following classification to be the most suitable :—

Khandeish.	
Central India.	
Barsi-Nugger.	Oomras.
Berar.	
Central Provinces.	
Dhollera.	
Bengals, N.-W. P.	
„ Rajputana.	Bengal/Sind.
Sind/Punjab.	
Broach.	
Comptah/Dharwars.	
Westerns/Northerns.	
Coconada.	
Tinnevelly.	
Cambodia.	
Americans.	
Egyptians.	
Comilla, Burmah, and other sorts	

The Directors of the Association further requested the Committee to substitute the above classification in their "Daily Arrivals Returns" for the classification then followed.

The list submitted was approved by the Committee and was passed on to the Director of Statistics. The Chamber's Returns were also amended in compliance with the request of the Cotton Trade Association, Ltd., with effect from the 1st September, 1915. (*Appendix* V.)

WHEAT CROP FORECASTS.

The Director of Statistics requested the views of the Committee on the following proposals with regard to the dates of issue of the Wheat Forecasts, *viz.* :—

(1) that a first forecast of acreage only should be published on the 20th January instead of the 1st January ;

(2) that a second forecast of acreage and production should be published on the 15th April instead of the 15th March ;

(3) that a final memorandum should be published about the 1st July and not on the 31st May as at present.

The Committee carefully considered the above proposals in consultation with the Wheat firms, Members of the Chamber, and were of opinion that the suggested change in the dates of issue of the forecasts would be an improvement. The Director of Statistics was informed accordingly. (*Appendix* W.)

VOLUNTEERING IN INDIA.

(*See Report* 1908, p. 113).

The Committee have for some time had under their consideration a letter from the Burma Chamber of Commerce on the subject of volunteering in India.

The Burma Chamber in December 1914 addressed their local Government on this subject, suggesting that in view of the defects of the present system of volunteering, a system of compulsory Military Training for all Europeans in India should be introduced.

The Burma Chamber requested this Chamber to support the scheme put forward by them.

The Committee, after very carefully considering the question, addressed Government in the matter, stating that while

they were unable to associate themselves with all the proposals put forward by the Burma Chamber, they were nevertheless in a position to submit that, in the opinion of those members of the Chamber who were best qualified to judge, the present system of raising and maintaining the auxiliary military forces in India, had failed to produce a force either sufficient in numbers or adequate in training for the requirements of the situation. The Committee consequently felt that the matter was one which required immediate consideration and they suggested that Government should hold, at the earliest possible moment, a full enquiry into the present condition of such forces in India, with a view to taking such steps as might be necessary to increase their numbers and to advance their efficiency.

In conclusion, the Committee stated that while many of the members of the Chamber strongly advocated the adoption of a compulsory, instead of a voluntary, system of recruitment, they were not inclined to express a definite opinion on this point, as they considered that to do so would be to anticipate one of the principal objects of the official enquiry which they trusted Government would see their way to institute. Should, however, such enquiry show that a compulsory system was either necessary or advisable, the Committee expressed their belief that the general body of members of the Chamber would be quite ready to accept such decision as well as the duties which the system, if established, would involve. (*Appendix* **X.**)

USE OF HINDU MYTHOLOGICAL PICTURES AS DESIGNS FOR TRADE MARKS.

A letter was received from the Marwari Chamber of Commerce, Calcutta, requesting this Chamber to take such steps as might be necessary to put an end to the practice of using Hindu Mythological Pictures as designs for stamps, tickets and labels on imported goods.

In view however of the fact that such pictures were understood to be favourite subjects for stamps and tickets among the Hindu dealers in the Bombay Market, the Committee were unable to take any action in the matter. (*Appendix* Y.)

STANDARDIZATION OF WEIGHTS AND MEASURES.

(*See Reports*, 1906, *pp.* 116, 487; 1908, *p.* 110; 1910, *p.* 99; 1912, *pp.* 118, 646; 1913, *pp.* 45, 300; 1914, *pp.* 59, 398).

The Committee appointed in September 1913 to enquire into the question of the feasibility of securing the use of uniform weights and measures in India submitted its report to Government early in 1915. The Government of Bombay forwarded to the Chamber a copy of the report with a request that they might be favoured with any remarks which the Chamber might wish to offer on the recommendations contained therein.

The Committee of the Chamber after very carefully considering the Report informed Government that they were of opinion that the recommendations agreed on by the majority of the Weights and Measures Committee, *viz.*, to standardize for the whole of India (excepting Burma) the Bengal Maund of 40 seers on the basis of a seer of 40 tolas, might be regarded as a very important advance towards the unification of weights and measures in this country.

The Committee moreover considered that it would be inadvisable to enforce the proposed uniform system until such time as all classes had been able to familiarise themselves with the authorised weights and measures, and they therefore concurred with the conclusions of the majority of the Weights and Measures Committee that the system should be introduced by degrees, leaving the exact periods required for the enforcement of the authorised weights and measures to the discretion of Local Governments. (*Appendix* Z.)

RAINFALL AT BOMBAY, 1843 TO 1915.

The following statement, showing the Rainfall registered at the Colaba Observatory, Bombay, for each month, during the years 1843 to 1915, is published for the information of members:—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ..	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844 ..	0·06	0·33	..	..	..	18·58	29·28	6·91	8·05	0·40	..	0·10	62·71
1845 ..	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846 ..	..	..	..	..	..	26·41	33·19	6·65	6·65	1·03	..	..	73·93
1847 ..	0·09	0·02	..	0·31	1·40	37·56	16·46	8·63	5·68	0·28	5·53	..	76·01
1848 ..	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849 ..	0·34	..	..	..	..	23·41	50·99	12·06	26·13	0·75	0·61	..	114·89
1850 ..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851 ..	..	..	..	..	..	..	..	..	..	..	..	..	..
1852 ..	..	..	0·01	..	0·52	24·50	47.02	20·03	3·89	0·04	0·07	..	96·07
1853 ..	..	0·05	0·02	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1854 ..	..	..	..	..	..	33·70	13·05	5·95	9·33	..	..	..	62·60
1855 ..	..	..	..	..	..	16·34	38·95	8·90	13·61	7·49	1·85	..	82·14
1856 ..	..	..	..	..	..	20·18	11·83	3·62	5·29	0·06	..	..	41·18
1857 ..	..	..	..	..	2·09	24·66	21·48	6·73	7·78	0·06	..	0·12	65·92
1858 ..	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1859 ..	..	..	..	0·15	1·87	14·44	20 12	7·48	15·47	3·22	..	..	62·45
1860 ..	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	..	77·16
1861 ..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1862 ..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1863 ..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1864 ..	0·41	..	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1865 ..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1866 ..	0·38	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1867 ..	..	0·11	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1868 ..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	62·30
1869 ..	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1870 ..	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·66
1871 ..	2·22	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	..	66·21
1872 ..	..	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1873 ..	..	..	..	..	0·06	24·43	24·84	9·49	16·59	1·07	..	..	76·48
1874 ..	..	0·05	..	..	0·51	20·36	16·98	23·96	7·77	0·07	..	..	69·70
1875 ..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1876 ..	0·47	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1877 ..	..	..	..	..	0·01	12·97	23·68	8·66	4·68	..	..	..	50·01
1878 ..	0·22	0·52	..	..	..	35·58	11·10	6·51	8·89	3·33	..	..	73·15
1879 ..	0·08	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1880 ..	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1881 ..	..	0·01	0·02	..	..	21·48	16·37	4·08	22·90	1·18	..	..	67·94
1882 ..	..	..	0·04	..	0·36	15·29	29·47	19·06	4·56	4·17	0·09	..	73·04
1883 ..	..	0·04	0·02	0·08	0·02	27·84	26·94	3·36	10·08	1·12	0·03	..	69·23
1884 ..	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1885 ..	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1886 ..	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1887 ..	..	..	..	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1888 ..	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1889 ..	1·85	0·02	0·19	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1890 ..	..	..	..	..	0·67	19·89	30·45	10·32	2·71	3·80	..	..	67·84
1891 ..	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	0·13	65·18
1892 ..	..	..	0·22	..	..	13·99	32·48	6·94	22·53	1·04	..	..	77·18
1893 ..	..	..	..	0·11	..	13·80	23·86	36·56	18·73	1·89	0·67	..	95·42
1894 ..	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1895 ..	0·22	..	0·06	0·01	..	16·87	26·16	8·40	12·04	3·06	..	0·01	66·85
1896 ..	..	0·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1897 ..	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·55
..	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·58

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1898 ..	..	0·17	..	..	0·16	27·21	20·72	5·28	19·24	0·48	0·13	..	74·09
1899 ..	..	..	..	1·57	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900 ..	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·12
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·33
1902 ..	..	..	..	..	..	5·77	16 96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·82	5·91	...	..	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	...	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33 66
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·98	..	..	..	56·30
1907 ..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·78
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·02	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	3·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·59	6·50	18·15	13·36	4·29	0·14	..	67·86
1911 ..	0·06	..	..	..	0·04	10·88	15·24	17·09	2·96	...	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·49	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71·03
1914 ..	..	0·08	..	0·07	..	16·65	30·30	13·27	21·06	0·01	0·19	..	81·62
1915 ..	..	0·30	0·69	0·06	0·36	39·78	14·62	8·45	10·78	2·55	0·02	..	77·61

RAINFALL OF THE YEAR 1915.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by tha. office in order to present, in a condensed form, a definite record of the weather of the past year :—

	Stations.	From 1st Nov. 1914 to 31st May 1915. Actual.	Average.	Variation.	From 1st June to 31st Oct. 1915. Actual.	Average.	Variation.
Persian Gulf.	Bushire ..	..	..	....	..	..	....
	.. (30th)	10·82	10·96	— 0·14	..	..	....
	Jask ..	0·58	4·07	— 3·49	..	..	....
	„ (30th)	0·58	4·07	— 3·49	..	..	....
	Muscat ..	..	..	....	..	..	....
	„ (30th)	4·43	3·70	+ 0·73	0·00	0·23	— 0·23
Punjab.	Multan ..	..	..	....	0·65	4·74	— 4·09
	Rawalpindi ..	..	..	....	14·58	22 80	— 8·22
	Lahore ..	..	..	....	6·57	15·26	— 8·69
	Hissar ..	4 08	..	....	6·52	..	....
	Ambala ..	6·55	6·51	+ 0·04	21·82	23·68	— 1·86
	Delhi ..	12 13	3·79	+ 8·34	13·05	23·73	— 10·68
United Provinces.	Agra ..	8·32	2·30	+ 6·02	..	..	....
	Mainpuri ..	4·73	2·86	+ 1·87	21·66	24·56	— 2·91
	Jhansi ..	3·73	2·30	+ 1·43	21·84	35·27	— 13 43
	Cawnpore ..	3·52	2·50	+ 1·02	57·26	33·56	+ 23·70
	Allahabad ..	5·06	2·54	+ 2·52	44·00	36·62	+ 7·38
	Jacobabad ..	1·17	1·39	— 0·22	0·69	2·26	— 1·57
Sind & Rajputana.	Karachi ..	2·43	1·65	+ 0·78	0·38	6·13	— 5·75
	Ajmer ..	3·70	2·04	+ 1·66	11·09	19·05	— 7·96
	Jaipur ..	3·80	2·16	+ 1·64	10·83	21·91	— 11 08
	Kotah ..	5·93	1·72	+ 4·21	17·41	26·40	— 8·99

	Stations.	From 1st Nov. 1914 to 31st May 1915.			From 1st June to 31st Oct. 1915.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Gujarat, Kathiawar and Central India West.	Bhuj	1·43	0·60	+ 0·83	4·67	13·54	— 8·87
	Dwarka	2·42	0·69	+ 1·73	7·99	13·69	— 5·70
	Veraval	1·33	0·52	+ 0·81	10·49	17·43	— 6·94
	Rajkot	0·46	0·70	— 0·24	11·34	25·84	— 14·50
	Bhav'gar Para.	0·21	0·84	— 0·63	10·95	19·82	— 8·87
	Surat	0·83	0·49	+ 0·34	27·44	40·63	— 13·19
	Ahmedabad	0·33	0·50	— 0·17	11·75	29·12	— 17·37
	Deesa	0·96	0·73	+ 0·23	6·96	23·37	— 16·41
	Neemuch	4·86	1·30	+ 3·56	15·64	27·27	— 11·63
	Indore	2·90	1·51	+ 1·39	27·19	31·38	— 4·19
Central Provinces.	Jubbulpore	3·94	3·35	+ 0·59	70·78	52·16	+18·62
	Saugor	4·10	3·08	+ 1·02	42·34	43·17	— 0·83
	Hoshangabad	5·74	2·44	+ 3·30	43·59	46·66	— 3·07
	Khandwa	3·18	1·63	+ 1·55	23·72	28·29	— 4·57
	Akola	5·83	2·58	+ 3·25	26·88	30·21	— 3·33
	Amraoti	4·98	2·84	+ 2·09	32·30	31·00	+ 1·30
	Nagpur	6·33	3·82	+ 2·51	45·50	45·34	+ 1·16
	Chanda	6·16	4·08	+ 2·08	38·43	49·35	— 10·92
	Raipur	4·21	3·77	+ 0·44	51·24	46·22	+ 5·02
Konkan.	Bombay	1·59	1·36	+ 0·23	76·18	70·52	+ 5·66
	Ratnagiri	1·06	2·01	— 0·95	100·16	99·21	+ 0·95
	Marmugao	2·33	3·84	— 1·51	85·24	90·01	— 4·77
	Karwar	3·52	5·18	+ 3·34	97·16	117·27	— 20·11
Bombay, Deccan, and Hyderabad.	Malegaon	4·95	1·86	+ 3·09	21·65	20·85	+ 0·80
	Ahmednagar	8·42	2·48	+ 5·94	29·10	19·81	+9·29
	Poona	3·39	2·94	+ 0·45	34·90	24·29	+10·61
	Sholapur	7·45	3·16	+ 4·29	25·59	26·34	— 0·75
	Bijapur	8·59	3·46	+ 5·13	22·65	17·47	+ 5·18
	Belgaum	7·06	6·47	+ 0·59	46·26	43·20	+ 3·06
	Aurangabad	6·26	2·36	+ 3·90	28·47	26·01	+ 2·46
	Nizamabad (Indur)	4·88	3·08	+ 1·80	34·09	37·79	— 3·70
	Hyderabad	5·65	4·00	+ 1·65	50·07	27·32	+22·75
Malabar and Ceylon.	Mangalore	6·75	11·21	— 4·46	95·26	115·87	—20·61
	Calicut	21·83	18·65	+ 3·18	94·27	98·35	— 4·08
	Cochin	42·02	27·96	+14·06	91·67	86·87	+ 4·80
	Colombo	42·67	48·71	— 6·04	41·35	35·04	+ 5·61
Madras (excluding Malabar) and Mysore.	Masulipatam	8·71	8·70	+ 0·01	39·26	31·30	+ 7·96
	Bellary	7·57	5·35	+ 2·22	23·07	14·63	+ 8·44
	Cuddapah	10·43	6·96	+ 3·47	18·47	24·87	— 6·20
	Madras	25·83	22·13	+ 3·70	24·38	27·34	— 2·96
	Bangalore	10·32	9·94	+ 0·38	25·28	25·57	— 0·29
	Coimbatore	10·90	9·89	+ 1·01	13·05	12·21	+ 0·84
	Trichinopoly	11·41	14·30	— 2·89	18·54	18·56	— 0·02
	Negapatam	23·11	32·02	— 8·91	12·21	21·54	— 9·33

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following Return of the Imports of Coal into Bombay by Sea and Rail in the years 1909 to 1915 is printed for the information of members:—

From	1909.	1910.	1911.	1912.	1913.	1914.	1915.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners)..	233,822	202,800	200,434	141,921	173,527	166,340	23,044
Do. (State Railways)..	32,241	10,253	11,754	16,875	27,365	6,980	..
Australia (Private Owners).	41,141	19,943	24,351	62,561	29,595	15,112	17,665
Do. (State Railways)..	3,346	..	10,273	11,248	10,929	..	..
Japan (Private Owners) ..	10	6,653	6,975	33,826	11,547	15,105	10,739
Do. (State Railways) ..	..	..	..	43,901	52,863	11,084	..
Other Ports (Private Owners)	34,324	15,161	18,862	148,001	173,667	122,030	47,783
Do. (State Railways)..	33,932	..	..	18,012	44,407	3,000	46,528
Calcutta (Private Owners)..	525,076	650,368	628,237	631,670	470,298	417,495	177,695
Do. (State Railways)..	156,470	200,724	180,852	154,086	160,551	216,316	52,966
Total—By Sea ..	1,060,262	1,105,702	1,076,238	1,264,100	1,160,069	973,462	376,420
Total—By Rail ..	30,169	44,962	38,631	87,116	96,124	183,472	* ..
Grand Total ..	1,090,431	1,150,664	1,114,869	1,351,216	1,256,193	1,156,934	..

* Imports by Rail for the year 1915 are not available.

WHEAT.

The undermentioned notes have been made from the final forecast of the Wheat Crop, 1914-15, published by the Director of Statistics:—

The total area reported was 32,230,000 acres as compared with 32,148,000 acres reported in the special forecast published on the 14th April, 1915, and 28,475,000 acres, the revised final area of the previous year. The present figure, therefore, showed an increase of 3,755,000 acres, or 13 per cent. as against the final estimate of 1913-14. The total yield was estimated at 10,269,000 tons (or 47,922,000 quarters or 480 lbs.) as compared with 8,358,000 tons (or 39,004,000 quarters), the revised final estimate of the previous year, or an increase of nearly 23 per cent.

The seasonal conditions were, on the whole, favourable except in the two provinces of Bihar and Orissa and Bengal,

where the wheat crop is not of much importance. Some damage to the crop was, however, caused by rain and hail in April in almost all the tracts.

PUNJAB.—The total area shown was returned at 11,195,000 acres (9,778,000 acres in British Districts and 1,417,000 acres in Native States); this was 17 per cent. larger than the area of the previous year. The total estimated yield was 3,925,000 tons (577,000 tons being in Native States), which was 23 per cent. more than the yield of the previous year. The crop had not, however, threshed out as well as was expected.

UNITED PROVINCES.—The total area was reported to be 7,303,000 acres as compared with 6,406,000 acres of the previous year or an increase of 14 per cent. The total yield was estimated at 3,041,000 tons which was 37 per cent. larger than that of the previous year.

CENTRAL PROVINCES AND BERAR.—The combined area of British Districts and Native States (3,393,000 acres) showed only a slight increase (0·3 per cent.) over the area of the previous year. The total yield was estimated at 789,000 tons (29,000 tons being in Native States) which was 15 per cent. larger than the yield of the previous year.

BOMBAY.—The total area was reported to be 2,194,000 acres (711,000 acres being in Native States), which was 4 per cent. larger than the area of the previous year. The total estimated yield was 584,000 tons (223,000 tons being in Native States), which was 15 per cent. above the yield of the previous year. The crop was damaged to some extent by cloudy weather and rain at the close of the season in parts of Gujarat and Deccan and by rust in places. In Khandesh, it was damaged by rats, and in Sholapur and east of Poona it suffered from deficiency of moisture. Elsewhere the crop did well.

SIND.—The total area was reported to be 696,000 acres (40,500 acres being in Native States), which was 42 per cent. above the area of the previous year. The total estimated yield was 332,000 tons (21,600 tons being in Native States); this was 68 per cent. in excess of the yield of the previous year.

BIHAR AND ORISSA.—The total area was estimated at 1,218,000 acres which showed a decrease of 9 per cent. as compared with the area of the previous year. The total estimated yield (347,000 tons) showed a decrease of 40 per cent. as compared with that of the previous year.

NORTH-WESTERN FRONTIER PROVINCE.—The total area was reported to be 1,176,000 acres which was nearly 19 per cent. above the area of the previous year. The total yield was estimated at 301,000 tons or 16 per cent. larger than that of the previous year.

BENGAL.—The total area was estimated at 134,000 acres which was 7 per cent. below the area of the previous year. The total estimated yield (32,000 tons) was 37 per cent. smaller than that of the previous year. The season on the whole was unfavourable owing to deficient rainfall.

AJMER-MERWARA.—The total area was 19,000 acres and the estimated yield 5,000 tons as against 5,000 acres and 2,000 tons of the previous year.

CENTRAL INDIA.—The total area reported amounted to 3,096,000 acres which was 15 per cent. above that of the previous year. The total yield was estimated at 642,000 tons, which was 29 per cent. larger than that of the previous year.

RAJPUTANA.—The total area reported was 904,000 acres which was 45 per cent. larger than that of the previous year. The total estimated yield (219,000 tons) was 79 per cent. above that of the previous year.

HYDERABAD.—The total area was returned at 898,000 acres which was 28 per cent. larger than that of the previous year. The total estimated yield (51,000 tons) showed an increase of 19 per cent. as compared with that of the previous year.

MYSORE.—The area was estimated at 4,000 acres and the yield at 1,000 tons as compared with 3,000 acres and 1,000 tons of the previous year.

The following figures show the total acreage and outturn of Wheat in each official year from 1884-85 to 1914-15 :—

Years.	Acres.	Outturn in Tons.
1884-85	27,820,000	8,013,000
1885-86	27,393,000	7,739,000
1886-87	26,735,000	6,391,000
1887-88	26,855,000	7,149,000
1888-89	25,912,000	6,362,000
1889-90	24,773,000	6,123,000
1890-91	26,576,000	6,876,000
1891-92	27,032,772	6,093,741
1892-93	27,759,158	7,649,105
1893-94	28,716,735	7,268,982
1894-95	28,421,851	6,998,930
1895-96	24,071,320	5,380,342
1896-97	20,579,727	5,363,289
1897-98	24,537,775	7,208,384
1898-99	25,370,078	6,837,674
1899-1900	18,687,782	5,357,142
1900-01	23,864,550	7,093,529
1901-02	23,446,161	6,090,524
1902-03	23,433,177	7,971,446
1903-04	28,413,743	9,641,145
1904-05	28,470,200	7,582,040
1905-06	26,295,800	8,578,540
1906-07	28,536,000	8,185,900
1907-08	22,806,200	6,104,200
1908-09	26,068,100	7,597,500

Years.	Acres.	Outturn in Tons
1909-10	28,017,500	9,590,600
1910-11	30,489,800	10,040,500
1911-12	31,141,000	9,924,500
1912-13	29,524,000	9,715,000
1913-14	28,475,000	8,358,000
1914-15*	32,230,000	10,269,000

The fluctuations in the total exports of Wheat from India to Foreign Countries during the last 34 years are shown below :—

(1881-82 to 1914-15.)

Worst Years.			Best Years.		
Years.	Tons.	Rs.	Years.	Tons.	Rs.
1887-88 ...	676,908	5,56,23,733	1881-82 ...	995,050	8,62,60,618
1889-90 ...	690,110	5,79,36,147	1882-83 ...	799,688	6,08,38,136
1893-94 ...	607,842	5,19,39,850	1883-84 ...	1,050,070	8,89,58,112
1894-95 ...	344,506	2,56,62,468	1884-85 ...	792,494	6,31,60,182
1895-96 ...	500,208	3,91,43,765	1885-86 ...	1,053,446	8,00,53,311
1896-97 ...	95,531	83,64,498	1886-87 ...	1,113,181	8,62,59,856
1897-98 ...	119,630	1,34,11,515	1888-89 ...	880,570	7,52,32,794
1899-1900 ...	435,204	3,90,94,963	1890-91 ...	716,024	6,04,24,260
1900-01 ...	2,501	3,00,832	1891-92 ...	1,515,335	14,38,30,022
1901-02 ...	366,090	3,25,59,204	1892-93 ...	748,672	7,44,03,835
1902-03 ...	514,607	4,51,53,570	1898-99 ...	976,024	9,71,96,877
1908-09 ...	109,757	1,34,00,777	1903-04 ...	1,295,565	11,08,89,546
			1904-05 ...	2,150,025	17,90,60,692
			1905-06 ...	937,523	8,53,43,996
			1906-07 ...	801,445	7,25,44,650
			1907-08 ...	880,459	8,58,50,350
			1909-10 ...	1,050,574	12,70,90,884
			1910-11 ...	1,266,150	12,95,82,291
			1911-12 ...	1,361,166	13,34,84,589
			1912-13 ...	1,660,163	17,69,37,226
			1913-14 ...	1,202,205	13,13,33,561
			1914-15 ...	706,383	8,32,04,161

* The figures for 1914-15 are subject to revision.

ESTIMATE OF THE WHEAT CROP OF THE SEASON OF 1914-15.

Share of each Province of Area and Yield for 1913-14 and 1914-15.

Province or State.	Area.			Yield.			Increase or Decrease in last and current year (1913-14 and 1914-15).			
	Average of preceding 5 years.	Of last year's crop, 1913-14.	Of current year's crop, 1914-15.	Average of preceding five years.	Of last year's crop, 1913-14.	Of current year's crop, 1914-15.	Area.	Percentage.	Yield.	Percentage.
	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Acres.		Tons.	
Bombay (including Native States) ...	1,696,000	2,102,000	2,194,000	432,000	506,000	584,000	+ 92,000	4·37	+ 78,000	15·41
Central Provinces & Berar (including Native State) ...	3,445,000	3,384,000	3,393,000	937,000	688,000	789,000	+ 9,000	·26	+ 101,000	14·68
Rajputana ...	1,027,000	622,000	904,000	236,000	122,000	219,000	+ 282,000	45·33	+ 97,000	79·5
Ajmer-Merwara ...	* ...	5,000	19,000	* ...	2,000	5,000	+ 14,000	280·00	+ 3,000	150·00
Central India ...	2,724,000	2,695,000	3,096,000	722,000	496,000	642,000	+ 401,000	14·87	+ 146,000	29·43
Sind (including Native States) ...	492,000	490,000	696,000	125,000	197,000	332,000	+ 206,000	42·04	+ 135,000	68·52
Hyderabad ...	945,000	702,000	898,000	60,000	43,000	51,000	+ 196,000	27·92	+ 8,000	18·6
Total of Provinces and States supplying Bombay...	10,329,000	10,000,000	11,200,000	2,512,000	2,054,000	2,622,000	+1,200,000	12·00	+ 568,000	27·65
Punjab (including Native States) ...	9,985,000	9,588,000	11,195,000	3,535,000	3,189,000	3,925,000	+1,607,000	16·76	+ 736,000	23·07
N.-W. Frontier Provinces ...	1,029,000	992,000	1,176,000	238,000	259,000	301,000	+ 184,000	18·54	+ 42,000	16·21
United Provinces...	6,902,000	6,406,000	7,303,000	2,800,000	2,221,000	3,041,000	+ 897,000	14·02	+ 820,000	36·92
Bengal	139,000	144,000	134,000	38,000	51,000	32,000	— 10,000	6·94	— 19,000	37·25
Bihar and Orissa...	1,285,000	1,342,000	1,218,000	493,000	583,000	347,000	— 124,000	9·24	— 236,000	40·48
Mysore	3,000	3,000	4,000	1,000	1,000	1,000	+ 1,000	33·33	.....	.....
Total of Provinces and States other than those supplying Bombay...	19,343,000	18,475,000	21,030,000	7,105,000	6,304,000	7,647,000	+2,555,000	13·82	+1,343,000	21·30
GRAND TOTAL...	‡29,672,000	28,475,000	‡32,230,000	† 9,617,000	8,358,000	‡10,269,000	+3,755,000	13·18	+1,911,000	22·86

*Not available. † Excluding Ajmer-Merwara. ‡ Subject to revision.

The yield per acre is shown in the following statement :—

Provinces.	Average of previous 5 years.	*Year 1913-14.	†Year 1914-15.
Bombay Proper	·254	·240	·266
Provinces supplying Bombay ...	·243	·205	·234
All India	·324	·293	·318

* Rectified. † Subject to revision.

The course of Retail Prices of Wheat, as given in the *Gazette of India*, has been recorded in the reports for the last fourteen years, and is here brought up to date :—

		Seers (of 80 Tolas) to the Rupee.			
		Punjab.	United Provinces.	Central Provinces.	Bombay.
March	1894	23·88	16·19	18·06	13·12
„	1895	21·62	15·19	14·56	14·56
„	1896	14·25	12·25	13·88	13·37
„	1897	8·25	8·88	9·0	7·75
„	1898	14·37	12·94	11·19	9·56
„	1899	17·5	17·19	15·0	12·94
„	1900	14·81	12·31	9·44	7·62
„	1901	11·23	10·5	8·87	8·18
„	1902	15·56	14·31	12·75	9·19
„	1903	15·01	14·75	13·82	10·85
„	1904	16·85	15·67	14·76	13·24
„	1905	15·30	12·95	14·32	12·34
„	1906	14·04	11·40	12·30	8·88
„	1907	16·57	12·73	14·72	9·90
„	1908	8·56	7·81	8·25	7·75
„	1909	8·88	9·48	10·18	7·93
„	1910	11·33	10·26	11·18	8·48
„	1911	14·5	13·40	13·96	10·04
„	1912	11·49	11·50	11·96	8·47
„	1913	10·99	11·01	11·21	8·78
„	1914	10·85	9·69	10·09	8·72
„	1915	7·92	7·37	8·59	7·60
April	1915	9·52	9·03	9·00	7·90

EXPORTS.

The table shows the Exports of Wheat from India to Europe in thousands of tons :—

From	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	Average 1905-1914.
Bombay ...	80	5	250	190	166	84	108	1	38	24	107
Karachi ...	578	667	984	1,394	1,031	870	694	110	933	657	826
Calcutta ...	10	...	72	160	191	129	128	...	5	6	86
Total ...	668	672	1,306	1,744	1,388	1,083	930	111	966	687	1,019

COTTON.

Crop.—The Indian Cotton Crop for the season 1914-15 was expected to be a bumper one and with an acreage of 24,632,000 acres (or 2 per cent. less than the previous season) the probable yield was estimated to be a record one of 5,232,000 bales of 400 lbs. each (or 3 per cent. more than the previous season).

Receipts.—Owing to the low prices ruling in the early part of the season as a result of the war, much cotton was held up-country and the total arrivals into Bombay between 1st September 1914 and 31st August 1915, amounted to only 2,668,000 bales of 392 lbs. net as compared with 3,739,000 bales during the same period in the previous year, a decrease of 1,051,000 bales or 28·1 per cent. The average yearly arrivals during the seasons 1904-05 to 1913-14 amounted to 2,723,000 bales, so that the receipts into Bombay during the season 1914-15 show a decrease of 1·28 per cent. on the above figure. If on the other hand the calendar year's figures are taken the receipts into Bombay, amounted to 3,305,000 bales as against 3,088,000 bales during the year 1914, an increase for this period of 217,000 bales or 7·02 per cent.

Taking the arrivals of the various growths separately for the season ending 31st August 1915, we find that the Oomra descriptions dropped from 1,844,000 bales to 1,266,000 bales, the largest decrease being in Khandesh styles. Dholleras dropped from 429,000 bales to 202,000 bales, while Bengal-Sind descriptions showed a decrease of 107,000 bales as compared with the previous year, though the arrivals were 84,000 bales more than the average of the previous ten years. Broach descriptions also showed a substantial decrease from 400,000 bales to 242,000 bales. These figures are, however, very misleading owing to cotton having been held up-country. Between 1st September and 31st December 1914, 239,626 bales only were received in Bombay, while during the same months in 1915, 856,367 bales were received, an increase of 616,741 bales.

The following table gives in detail the receipts of the various growth into Bombay during the season and calendar

year together with the returns of the previous three years:—

Receipts of Cotton into Bombay of each growth.

(000's omitted.)

Growths.	Seasons ending 31st August.				Average 1904-05 to 1913-14.	Calendar years ending 31st December.				Average 1905 to 1914.
	1914-15.	1913-14.	1912-13.	1911-12.		1915.	1914.	1913.	1912.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Khandesh	255	476	273	275	344	343	351	335	288	342
Central India ..	184	359	97	152	150	205	231	128	157	149
Barsi-Nuggor ..	172	299	121	118	178	227	257	147	135	172
Berar	436	512	450	540	458	562	456	467	514	451
Central Provinces ..	219	298	269	359	283	232	261	293	286	275
Total Oomras ..	1,266	1,844	1,210	1,454	1,408	1,569	1,556	1,365	1,380	1,389
Dholleera	202	429	285	36	231	233	402	305	38	231
Bengal-Sind— N.-W. Provinces .. Rajputana .. Sind-Punjab ..	601	708	614	327	517	808	422	765	503	507
Broach	242	400	293	143	246	249	398	294	132	246
Compta-Dharwars .. Westerns-Northerns Cocanada .. .. Tinnevelly and Cambodia ..	372	352	331	344	269	440	306	354	358	267
Persians	1	1	3	5	3	1	1	3	5	3
Other Sorts	4	5	43	234	49	5	3	29	217	48
Grand Total ..	2,688	3,739	2,779	2,537	2,723	3,305	3,088	3,115	2,633	2,691

Exports.—Prices of Indian cotton at the beginning of the season had a downward tendency and in October 1914 Good Broach for March 1915 delivery reached the low level of Rs. 164. From then on there was a gradual rise in prices till on 25th March 1915, Good M. G. Broach ready was quoted at Rs. 210, whilst on 10th April Good Broach for April 1916 was quoted at Rs. 270. Prices then gradually declined till about the end of July, when an upward tendency again set in.

Owing to Germany, Austria and Italy being the principal European consumers of the Indian staple, exports of cotton to Europe decreased from 1,301,000 bales in 1913-14 to 405,000 bales in 1914-15 or 68·87 per cent., whilst on the other hand the war and low prices gave an impetus to trade in the East and the exports to China and Japan increased by 15·74 per cent. The total exports from Bombay, including

shipments to Calcutta and Coast Ports amounted to 1,861,000 bales or a decrease of 27·58 per cent.

The consumption by Cotton Mills in Bombay, amounted to 1,026,000 bales or a decrease of 52,000 bales on the previous year.

Exports of Cotton and Mill Consumption.
(000's omitted.)

To	Seasons ending 31st August.				Average 1904-05 to 1913-14.	Calendar years ending 31st December.				Average 1905 to 1914.
	1914-15.	1913-14.	1912-13.	1911-12.		1915.	1914.	1913.	1912.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Great Britain ..	85	71	21	13	44	73	84	25	15	46
Continent	320	1,230	513	391	784	331	1,029	711	421	787
Total Europe ..	405	1,301	534	404	828	404	1,113	736	436	833
China and Japan ..	1,441	1,246	1,023	891	761	1,663	1,277	1,136	820	767
Calcutta and Coast Ports	15	24	30	26	35	13	19	31	20	35
Total Eastward ..	1,456	1,269	1,053	917	796	1,676	1,296	1,167	840	802
Total Exports ..	1,861	2,570	1,587	1,321	1,624	2,080	2,409	1,903	1,276	1,635
Mill Consumption ..	‡ 1,026	‡ 1,078	* 1,072	* 1,078	1,067	‡ 1,026	‡ 1,078	*1,072	* 1,078	1,067
Grand Total ..	2,887	3,648	2,659	2,399	2,691	3,106	3,487	2,975	2,354	2,702

‡ Year ending 31st August. * Year ending 30th June.

On analysing the foregoing statement, it will be found that of the above 2,887,000 bales, 64·46 per cent. were exported and 35·539 per cent. consumed by local mills. In the preceding year the percentages were 70·449 and 29·551, respectively. The distribution of the receipts is as under :—

Distribution.

Seasons ending 31st August 1914 and 1915.

	1915.	1914.
Exported to Great Britain ...	2·944	1·946
„ „ Continent	11·084	33·717
„ „ China and Japan ...	49·914	34·128
„ „ Calcutta and Coast..	·519	·658
Total Exports	64·461	70·449
Mill Consumption	35·539	29·551
Total ...	100·000	100·000

The following table shows the actual clearances to European Ports during the calendar year 1915 compared with the figures for 1914 :—

Actual Clearances of Cotton from Bombay to different Ports in Europe during the years 1914 *and* 1915.

To	1915.			1914.			Increase or Decrease.	Percentage.
	6 months ending 31st December.	6 months ending 30th June.	Total for 12 months.	6 months ending 31st December.	6 months ending 30th June.	Total for 12 months.		
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
Liverpool ..	(A)15,322	(C)54,264	69,586	12,074	(f) 62,443	74,517	— 4,931	6·61
London ..	1,213	(D) 1,524	2,736	(a) 8,355	(g) 4,413	12,768	— 10,032	78·57
Manchester ..	.....	....	....	....	800	800	— 800	....
Hull	200	3,495	3,695	(b) 3,876	(h) 1,022	4,898	— 1,203	24·56
Marseilles ..	(E) 7,905	(E)15,185	23,090	(c) 4,575	(i) 14,500	19,075	+ 4,015	21·04
Havre.. ..	1,444	15,666	17,110	4,933	43,147	48,080	— 30,970	64·41
Dunkirk ..	....	.....	....	4,840	111,999	116,839	— 116,839	....
Revel ..	....	....	....	....	105	105	— 105	....
Antwerp ..	....	....	....	(d) 18,922	(j)161,470	178,392	— 178,392	....
Ghent ..	....	....	....	330	4,565	4,895	— 4,895	....
Hamburg ..	....	....	....	15,625	(k)201,914	217,539	— 217,539	....
Bremen ..	....	....	....	2,573	14,537	17,110	— 17,110	....
Genoa.. ..	90,738	(F)93,232	183,970	(e) 73,182	62,757	135,939	+ 48,031	35·33
Venice ..	....	(G)34,781	34,781	9,847	29,660	39,507	— 4,726	11·96
Leghorn ..	4,600	1,100	5,700	....	50	50	+ 5,650	....
Naples ..	9,092	24,021	33,713	12,683	13,375	26,058	+ 7,655	29·37
Ancona ..	....	....	....	....	4,387	4,387	— 4,387	....
Mestre ..	....	....	....	....	1,300	1,300	— 1,300	....
Trieste ..	....	....	....	15,514	114,340	129,854	— 129,854	....
Fiume.. ..	....	....	....	5,685	9,680	15,365	— 15,365	....
Barcelona ..	5,991	(H)12,310	18,301	6,007	40,700	46,707	— 28,406	60·81
Malaga ..	....	....	...	....	1,100	1,100	— 1,100	....
Rotterdam ..	....	....	....	....	1,560	1,560	— 1,560	....
Bergen ..	....	....	....	....	496	496	— 496	....
Gothenburg ..	....	9,368	9,368	550	1,670	2,220	+ 7,148	321·98
Christiania ..	....	1,272	1,272	....	....	....	+ 1,272	....
Malmo ..	....	....	....	330	660	990	— 990	....
Warberg ..	....	....	....	.....	110	110	— 110	....
Nykoping ..	....	....	....	....	55	55	— 55	....
Gefle ..	....	....	....	....	300	300	— 300	....
Uddewalla ..	....	....	.. .	....	110	110	— 110	....
Stockholm ..	....	....	....	....	100	100	— 100	....
Lisbon ..	....	....	....	....	400	400	— 400	....
Oporto ..	....	....	....	....	600	600	— 600	....
Odessa ..	....	.....	....	....	3,800	3,800	— 3,800	....
Petrograd ..	....	....	....	830	4,660	5,490	— 5,490	....
Riga ..	....	....	....	800	700	1,500	— 1,500	....
Total ..	136,504	266,818	403,322	199,531	913,485	1,113,016	Net Decrease 709,694=63·76	

N.B.—The totals for each port cannot be taken as showing the actual imports of the country to which the said port belongs—for, in some cases, the named port is used as a transhipping port, to other countries, as the underquoted notes will show :—

1915.—(A) Including 411 Bales for Spain. (B) 6,743 Spain. (C) 450 Spain. 1,275 France. (D) 1,221 France. (E) 7,650 Spain. (F) 11,220 Switzerland. (G) 6,739 Switzerland. (H) 50 Portugal.

1914.—(a) Including 638 Bales for Belgium, 1,941 France, 108 Holland. (b) 220 Sweden, 220 Holland, 508 Norway. (c) 800 Spain. (d) 50 Spain, 110 Norway. (e) 1,690 Switzerland.

(f) 800 Spain. (g) For Russia. (h) 114 Norway, 908 Russia. (i) 194 Italy, 8,400 Spain. (j) 225 Spain, 280 Norway. (k) 293 Sweden, 99 Norway.

The following table gives the actual clearances from Bombay to the various countries in Europe for the last two calendar years. It will be noticed that the exports to Switzerland, Italy and Sweden have increased, while those to the United Kingdom, France, Spain, Portugal and Norway have decreased.

Actual Clearances of Cotton from Bombay to different countries in Europe during the years ending 31st December 1914 and 1915.

Country of Destination.	1915.	1914.
	F. P. Bales.	F. P. Bales.
United Kingdom	72,660	83,613
France	28,303	176,541
Belgium	.....	183,260
Holland	.....	1,888
Switzerland	17,965	1,690
Spain	33,505	57,582
Portugal	50	1,000
Italy...	240,199	205,745
Sweden	9,368	4,398
Norway	1,272	1,607
Germany	.....	234,257
Austria	.....	145,219
Russia...	.....	16,216
Total ...	* 403,322	† 1,113,016

* Excluding 250 bales exported to U. S. of America.

† " 25 " " " " "

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, Expenditure, &c.

Year ending	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872 ...	Not recorded.	52,215	36,315	15,900	...
From 1st December 1872 to 30th November 1873..	1,086,577	16,995	15,291	1,704	...
Year ending 30th November 1874.....	1,402,379	21,707	18,986	2,721	...
Do. 30th Nov. 1875...	1,474,470	23,039	22,009	1,030	...
Do. 30th Nov. 1876...	1,240,034	19,375	23,355	...	3,980
Do. 30th Nov. 1877...	1,101,318	16,324	21,561	...	3,237
Do. 30th Nov. 1878...	1,040,961	20,837	23,287	...	2,450
Do. 30th Nov. 1879...	887,100	28,808	20,140	8,668	...
Do. 30th Nov. 1880...	1,163,545	33,219	20,084	13,135	...
Do. 30th Nov. 1881...	1,313,592	25,177	24,029	1,147	...
Do. 30th Nov. 1882...	1,892,796	33,225	24,757	8,468	...
Do. 30th Nov. 1883...	1,852,047	33,792	25,605	8,186	...
Do. 30th Nov. 1884...	1,814,986	33,404	22,604	10,800	...
Do. 31st Dec. 1885...	1,402,845	29,482	24,385	5,097	...
Do. 31st Dec. 1886...	1,748,856	32,893	21,582	11,310	...
Do. 31st Dec. 1887...	1,845,446	35,953	20,017	15,916	...
Do. 31st Dec. 1888...	1,659,373	36,371	21,057	15,314	...
Do. 31st Dec. 1889...	2,156,604	43,042	21,648	21,394	...
Do. 31st Dec. 1890...	2,335,355	45,872	23,171	22,701	...
Do. 31st Dec. 1891...	3,012,900	39,533	23,402	16,131	...
Do. 31st Dec. 1892...	1,946,389	38,017	24,495	13,522	...
Do. 31st Dec. 1893...	1,691,755	32,517	24,273	8,244	...

Statement showing the total Measurement of Bales, &c.—contd.

Year ending	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
Year ending 31st December 1894.....	1,708,723	33,665	25,156	8,509	...
Do. 31st Dec. 1895...	1,679,325	34,921	21,546	13,375	...
Do. 31st Dec. 1896...	2,049,862	40,061	22,240	17,821	...
Do. 31st Dec. 1897...	1,746,610	33,956	22,484	11,472	...
Do. 31st Dec. 1898...	1,910,140	36,174	21,100	15,079	...
Do. 31st Dec. 1899...	2,132,663	41,684	21,041	20,643	...
Do. 31st Dec. 1900...	1,147,591	28,302	20,844	7,458	...
Do. 31st Dec. 1901...	2,947,198	45,497	21,918	23,579	...
Do. 31st Dec. 1902...	2,159,823	43,709	26,865	16,844	...
Do. 31st Dec. 1903...	2,664,171	52,654	* 31,522	21,131	...
Do. 31st Dec. 1904...	2,292,791	48,673	* 29,666	19,006	...
Do. 31st Dec. 1905...	2,534,599	53,255	* 31,427	21,828	...
Do. 31st Dec. 1906...	2,685,432	54,215	* 33,516	20,699	...
Do. 31st Dec. 1907...	2,976,312	60,171	* 37,054	23,117	...
Do. 31st Dec. 1908...	2,302,349	48,844	* 39,706	9,138	...
Do. 31st Dec. 1909...	2,736,023	57,502	* 38,310	19,192	...
Do. 31st Dec. 1910...	3,163,919	65,853	* 40,617	25,236	...
Do. 31st Dec. 1911...	2,390,016	54,123	* 44,028	10,095	...
Do. 31st Dec. 1912...	2,528,825	55,571	* 41,953	13,618	...
Do. 31st Dec. 1913...	3,127,997	64,049	* 42,441	21,608	...
Do. 31st Dec. 1914...	3,336,685	65,197	* 46,014	19,183	...
Do. 31st Dec. 1915...	3,361,744	73,410	* 45,002	28,408	...

* Including Rs. 10,000 credited to Chamber's Funds for Office supervision.

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, for the Years 1908 *to* 1914.

Year.	Nett Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1908	2,059,611	32,181 6 9	242,678	15,866 6 6	60	30 0 0	...	836 5 9	2,302,349	48,844 8 0
1909	2,460,796	38,449 15 0	275,208	18,173 11 6	19	9 8 0	.....	869 7 0	2,736,023	57,502 9 6
1910	2,855,234	44,613 0 6	308,668	20,011 10 6	17	8 8 0	.....	1,219 14 3	3,163,919	65,853 1 3
1911	2,074,080	32,407 8 0	315,936	20,837 8 6	...	.....	.....	878 4 0	2,390,016	54,123 4 6
1912	2,217,354	34,646 2 6	311,461	20,649 8 3	10	5 0 0	.....	270 11 0	2,528,825	55,571 5 9
1913	2,843,348	44,427 5 0	284,618	18,896 6 0	31	15 8 0	.....	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	.....	880 12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646 7 0	396,352	25,421 1 9	...	.....	.....	1,342 9 9	3,381,744	73,410 7 6

BOMBAY CHAMBER OF COMMERCE.

STATEMENT OF ACCOUNTS from 1st January to 31st December 1915.

RECEIPTS.	Amount. Rs. A. P.	Amount. Rs. A. P.
Balance on 31st December 1914		87,516 8 10
Subscription for Membership	20,895 0 0	
Subscription for Publications	18,757 15 5	
Measurement Fee Account.		
Measurement Fee Receipts.... Rs. a. p. 73,410 7 6		
Less—Salaries to Measurers, Sepoys, etc. 35,002 11 6 —Contribution to the Chamber's Establishment, 10,000 0 0 — 45,002 11 6	28,407 12 0	
Contribution from the Measurement Fee Account to Chamber's Establishment	10,000 0 0	
Interest on Investments	3,369 5 6	

EXPENDITURE.	Amount. Rs. A. P.	Amount. Rs. A. P.
Office Rent	5,820 0 0	
Printing—		
Annual Report, 1914; and other Miscellaneous Papers	4,722 4 9	
Advertisements *re* Meetings, Elections, &c...	286 12 0	
Books and Periodicals	910 14 11	
Office Salaries (Chamber's Head Office and Statistical Department, Millowners' and Cotton Trade Associations)	55,140 7 3	
General Charges, including Petties, Postage, &c.	2,551 2 6	
Fire Insurance Premium	23 7 0	
Cost of Weather and Crop Reports	2,520 0 0	
Stationery	1,856 11 0	
Printing Daily and Weekly Trade Returns, Manifests and other Statistics and Contribution to the G. I. P. Railway	21,265 9 5	
Auditors' Fee for the year ending 31st December 1915	150 0 0	
Telephone Rent	385 0 0	
Law Charges	176 0 0	
Furniture	265 0 0	
Contribution, Interest, &c., paid to Provident Fund	5,443 6 4	
Donations to the Sydenham College of Commerce and Economics for the years 1914 and 1915	3,000 0 0	
		1,04,006 11 2

Miscellaneous Receipts for copies of Tonnage Scale, &c.		233 15 8		Funds of the Chamber as under :—			
Contribution from the Bombay Cotton Trade Association, Ld		7,160 0 0		Government Promissory Notes for Rs. 21,700 of the 4 per cent. Indian Terminable Loan of 1915-16, cost		21,700 0 0	
Contribution from the Bombay Millowners' Association		12,000 0 0		Fixed deposits with the Chartered Bank for 1 year at 4 per cent.		20,300 0 0	
				Do. National Bank of India, Ld., for 1 year at 4 per cent.		20,000 0 0	
				Do. Eastern Bank, Ld., for 1 year at 4½ per cent.		16,500 0 0	
Balance of Receipts over Expenditure on Arbitration Fees		465 0 0		Balances in Current Accounts with :—	Rs. a. p.		
				Bank of Bombay	8,763 7 4		
Fees for issuing Certificates *re* : Surveyors		11 0 0		Chartered Bank of India, Australia and China	23 8 0		
				National Bank of India, Ld.	23 7 0		
					8,830 6 4		
Fees for issuing Certificates of Origin		21 0 0		*Less*—Amount due to the late Mr. C. J. Michael's Family Fund	925 0 0		
			1,01,321 0 2			7,905 6 4	
				Cash in hand		516 7 6	
						86,921 13 10	
				Less—Cost of Weather and Crop Reports, Auditors' Fee, &c., unpaid		2,091 0 0	
				Net Balance to carry forward			84,830 13 10
Total Rs.		....	1,88,837 9 0	Total Rs.		....	1,88,837 9 0

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

BOMBAY, 17*th January* 1916.

R. E. GREGOR-PEARSE,
Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

STATEMENT OF ACCOUNTS from 1st January to 31st December 1915.

RECEIPTS.	Rs. a. p.	Rs. a. p.	EXPENDITURE.	Rs. a. p.	Rs. a. p.
Balance on 31st December 1914	....	46,095 1 8	Claims paid to Members of the Staff..	.....	877 6 2
Subscriptions paid by the Members of the Staff	....	6,290 6 8			
Contribution paid—			Balance as under—		
By the Chamber of Commerce	5,228 12 0		City of Bombay Improvement Trust Bonds at 4 per cent. for Rs. 27,000—cost	26,845 0 0	
„ „ Millowners' Association.....	640 0 0		Port Trust Bonds at 4 per cent. for Rs. 21,000—cost	21,013 12 0	
„ „ Cotton Trade Association, Ld.	421 10 8	6,290 6 8	Bombay Municipal Bonds at 4 per cent. for Rs. 3,500—cost.....	3,627 8 0	
Interest	....	1,941 5 0	Amount due by a member of the Staff ..	2,000 0 0	
Forfeitures—			Cash in the Bank of Bombay	6,520 8 8	
Amount forfeited	436 13 10				60,006 12 8
Less—Expenses....	169 14 7	266 15 8			
Total Rs. ..	....	60,884 2 10	Total Rs. ..	....	60,884 2 10

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

BOMBAY, *17th January* 1916.

R. E. GREGOR-PEARSE,
Secretary.

THE BOMBAY CHAMBER OF COMMERCE.

THE LATE MR. C. J. MICHAEL'S FAMILY FUND.

Statement of Accounts from 1st January to 31st December 1915.

RECEIPTS.	Rs. a. p.	Rs. a. p.	EXPENDITURE.	Rs. a. p.	Rs. a. p.
Balance on 31st December 1914	....	7,217 8 0	Allowance paid to Mrs. Annie Michael	....	2,520 0 0
Interest on Fixed Deposits	....	227 8 0			
			Balance as under :—		
			Fixed Deposit with the G. I. P. Railway Employés Co-operative Credit Society, Ld., for 1 year at 5 per cent.	4,000 0 0	
			Cash with the Chamber of Commerce	925 0 0	
					4,925 0 0
Total Rs.	....	7,445 0	Total Rs.	....	7,445 0 0

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

BOMBAY, 17*th January* 1916.

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX A.

BRITISH IMPERIAL COUNCIL OF COMMERCE.

LONDON, June 24th 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—Adverting to your letter, dated 12th June 1914, I beg to say that owing to the war and my consequent return to India, I was unable to take up the matter referred to therein with Sir Charles Armstrong and Mr. C. C. MacLeod. Since my return to this country from India, I have been in communication with Mr. C. C. MacLeod on the subject and now beg to enclose copy of a letter which he has addressed to the Secretary of the Bengal Chamber of Commerce, informing the Bengal Chamber of the action which he and Sir Alexander McRobert have recently taken in the matter. I trust your Committee will consider their proposal satisfactory, but in case they do not, I shall be glad to take the matter up again with these two gentlemen on hearing from you on the subject.—Yours truly,

H. E. E. PROCTER.

LONDON, 3rd June 1915.

H. M. HAYWOOD, ESQ.,

SECRETARY, BENGAL CHAMBER OF COMMERCE,

Calcutta.

DEAR SIR,

The British Imperial Council of Commerce.

Further to my letter of 18th May last, I have now had the opportunity of going into the question of representation of the Indian Chambers at the International Congresses of the above accompanied by Sir Alexander McRobert of the Upper India Chamber of Commerce.

We pressed the claims of the Indian Chambers to the full extent, and finally indicated, after giving further clear reasons for so doing, that we could only accept the full number of delegates for Calcutta, Bombay and Upper India, namely, *six* each.

For Burmah, Madras, Karachi and Ceylon we indicated *five*; for Delhi, being now the nominal Capital of India—*three*, and for the remainder Coconada *two*; Chittagong, Aden, Southern India, Eastern Bengal and Gwalior, each *two*.

I have no doubt that these representations will be confirmed at the Meeting which will take place before the next Congress, which will not be held before September 1916.

I am sending a copy of this letter to Sir Alex. McRobert and Sir Henry Procter, in order that they may advise the Chambers they represent as to what is being done.—Yours faithfully,

C. C. MacLEOD.

No. 1542 of 1915.

CHAMBER OF COMMERCE,

BOMBAY, 30th July 1915.

SIR HENRY PROCTER, Kt.,

c/o MESSRS. NIXON FORREST & Co.,

29, GREAT ST. HELENS,

London, E.C.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated the 24th June and of its accompaniment, on the subject of the representation of the Indian Chambers at the Congresses of the British Imperial Council of Commerce.

I am to inform you that the proposals placed before the Council by Sir Alexander McRobert and Mr. C. C. MacLeod have been noted with satisfaction by my Committee, who fully approve of the suggested basis of voting.

I am further to convey to you the best thanks of my Committee or the trouble you have taken in the matter and to request you

to thank Sir Alexander McRobert and Mr. C. C. MacLeod on behalf of the Committee of this Chamber.—I am, etc.,

NOËL WILKINSON,

Ag. Secretary.

THE BRITISH IMPERIAL COUNCIL OF COMMERCE,

Offices: THE LONDON CHAMBER OF COMMERCE (Incorporated),

OXFORD COURT, CANNON STREET,

LONDON, E.C., 28th October 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I write to inform you that at a recent meeting the Executive Committee of the Council had before it the report of a Sub-Committee appointed to consider the desirability of increasing, under the powers conferred by the rules, the voting power and representation of certain Indian Chambers at the Empire Congress, and as a result the Committee decided to recommend the Council to grant the following increases:—

Bengal Chamber of Commerce		6	representatives	and votes.
Bombay	,, ,,	6	,,	,,
Upper India	,, ,,	6	,,	,,
Burma	,, ,,	5	,,	,,
Colombo	,, ,,	5	,,	,,
Madras	,, ,,	5	,,	,,
Karachi	,, ,,	5	,,	,,

I shall, of course, notify you when the matter has been submitted to the full Council.

I take this opportunity of mentioning that the London Chamber of Commerce has recently appointed a strong Committee, on which India is represented, for the purpose of considering and taking action in regard to the question of the payment of Double Income Tax within the Empire, and that the British Imperial Council of

Commerce is represented on this Committee and will actively co-operate with it in pressing the matter forward by every possible means.—Yours faithfully,

CHARLES E. MUSGRAVE,
Secretary.

No. 784.

CHAMBER OF COMMERCE,
KARACHI, 13th December 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—This Chamber has received a communication from the Secretary, British Imperial Council of Commerce, London, stating that the Executive Committee of the Council have had under consideration the desirability of increasing the voting powers and representation of Indian Chambers at the Empire Congress and as a result decided to recommend the Council to grant the following increases:—

Bombay Chamber of Commerce	6	representatives	and votes.
Bengal ,,	6	,,	,,
Upper India ,,	6	,,	,,
Colombo ,,	5	,,	,,
Madras ,,	5	,,	,,
Burma ,,	5	,,	,,
Karachi ,,	5	,,	,,

I am directed by my Committee to enquire whether your Chamber consider the above proposal satisfactory.—Yours faithfully,

E. L. ROGERS,
Secretary.

No. 35/91-C OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 6th January 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 13th ultimo, regarding the voting power of Indian Chambers

at the Empire Congress, and to state in reply that my Committee consider the proposal to allot 6 votes each in 3 cases and 5 votes each in the remaining 4 cases, satisfactory.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX B.

VISITS TO THE CHAMBER OF THE HON'BLE SIR WILLIAM MEYER AND THE HON'BLE SIR W. H. CLARK.

The Hon'ble Sir William Meyer, Finance Member of the Government of India, and the Hon'ble Mr. W. H. Clark, Member for Commerce and Industry, accompanied by the Hon'ble Mr. C. E. Low, Secretary to the Government of India, Department of Commerce and Industry, met the General Committee and the Finance Sub-Committee of the Bombay Chamber of Commerce on Friday, 9th April 1915, for the purpose of discussing informally various questions of commercial interest.

After welcoming the visitors, the Chairman, the Hon'ble Mr. T. W. Birkett, referred to the question of the Government control of wheat exports which was at the moment exercising the minds of all merchants and bankers: he said it was the view of the Chamber that whatever scheme was decided on, full use should be made of the existing machinery and full advantage should be taken of the experience of those concerned in the export wheat trade of India, its financing and its shipping, and he promised the full and loyal co-operation of all interests.

The Hon'ble Mr. Clark assured the meeting that Government were desirous of availing themselves of the existing machinery of the trade in the carrying out of the scheme which might ultimately be decided upon. The Home Government were undertaking the provision of freight, but he thought arrangements could be made by which such freight as could be procured in this country through the ordinary channels would also be utlised.

The Finance Arrangements.

Sir Willam Meyer informed the meeting that the Secretary of State was in communication with the Exchange Banks in London on the subject of the finance arrangements, and he had no doubt the interests of the Exchange Banks would be borne in mind, and also the effect on Exchange. Mr. Miller, Chairman of the Associated Banks, remarked that Exchange had been already affected, and he was of opinion that Government should leave the financial side of the question to the operations of the Market.

The Chairman expressed satisfaction at the grant of £8 millions sterling this year for railways and at the share allotted to the railways serving this side of India. It was realised that some reduction would need to be made from the grant of £12 millions which was regarded as normal, but he hoped that the reduction would be made up in later years when the war clouds had passed over.

Referring to a remark of Sir William Meyer's that if Bombay wanted larger railway expenditure Bombay must also bear its share of the contribution towards Government loans, Mr. Marshall Reid quoted figures which showed that during the 8 years 1905—1912 Bombay had taken up and placed with *bona fide* investors no less than 15 crores out of the total of 22 crores issued or 66 per cent. of the entire loans. It was a fact that in 1913 and 1914 the portions of the Government loans allotted to Bombay were very moderate ; this was not because there was any lack of tenders from Bombay, but because the rates which the Bombay market considered reasonable proved to be lower than others, wisely and unwisely, were prepared to offer. Seeing that all the loans which Bombay had subscribed were in the hands of investors, Mr. Reid had little doubt that with the return of normal conditions, Bombay would in future take its full share in financing Government's programme of productive works.

A Possible Rupee Loan.

The Chairman in dealing with the question of a possible Rupee Loan expressed gratification that Government in the special circumstances of the year reserved to themselves the consideration of other ways of obtaining funds ; the stability of Government

Paper had been remarkable, the lowest point touched being only 4 per cent. less than the rate of the last loan. There were already signs of an upward movement, but this was based on the belief that there would be no new loan, and it would be a mistake to suppose that the stability of paper to which he had referred and the recent improvement in value were sufficient in themselves to warrant the issue of a loan this year. It appeared to the Chamber that the last loan of 5 crores had not been absorbed by the investing public and it seemed doubtful if it could be absorbed until the markets for Government Paper were as wide as they were before the war broke out.

There was also the risk of depreciation in the minds of the investing public, and though the risk might be small it was sufficient to deter large investors from entering the market until the war was over. Looking to all these circumstances he recommended Government not to contemplate a Rupee Loan on the usual terms this year but to make use of the alternatives referred to by Sir William Meyer in his Budget Statement or issue Treasury Bills payable after 6 or 12 months. Though such Treasury Bills had not before been issued in India, they were regularly resorted to by the British Government and the Chamber believed they would be a great success in this country in a year like the present. The risk of depreciation would be entirely eliminated, and this form of investment would appeal to all banks and could be issued at rates very favourable to Government. It had been suggested that the holders of such Bills should have the option of converting them into Government Paper but the Chamber were of opinion that it would be a mistake to make the issue too complicated: the idea was new for India and the issue should therefore be made as simple as possible.

Sir William Meyer pointed out that though Treasury Bills on the lines indicated might be new to India they were not new to the Government of India who had raised considerable sums in London through like means. It should also be realised that the position of the Home Government was very different in respect of their financial requirements; the Home Government issued Treasury

Bills in anticipation of revenues which would be collected at different times, whereas the Government of India required funds for permanent and productive works. Moreover just now the Government of India had already £14 million of short loan obligations, *viz.*, £7 million India Bills and £7 million borrowed from the Gold Standard Reserve.

He called attention to the remarkable and patriotic response of the public at Home to the call for long period loans to meet war liabilities but from what had been said it would seem that such a whole-hearted response was not expected in this country.

Concluding he said Government could not commit themselves to any promise with regard to a Rupee Loan, their actions would have to be guided by circumstances which it was impossible to foresee now.

The extension of the Royal Proclamation of 7th January with regard to enemy trade was next discussed. Mr. Clark recognised that there was considerable difficulty in appreciating the exact meaning and possible effects of the Proclamation and said that on receipt of replies from Local Governments the question would be carefully considered as to whether it would be necessary to apply the Proclamation in India, where a stricter control than in the United Kingdom already existed over hostile concerns.

Restriction of Exports.

Referring to the possible degree of hardship inflicted on traders by the manner in which restrictions and prohibition of certain exports were enforced, the Chairman gratefully acknowledged the concessions which Government had been pleased to make in the case of shipments by the steamer Daisa Maru. He hoped that co-operation between Government, the Collectors of Customs, and the trade would result in these hardships being materially reduced. Mr. Clark said it certainly was Government's desire to prevent unnecessary loss, but it was very difficult to work out a practical scheme. Certain alternatives were then discussed and Mr. Clark promised that they should receive further examination in consultation with the Collectors of Customs.

Mr. Birkett next referred to the difficult position created by the recent orders requiring bills of lading for certain exports to neutral ports to be made out in the name of the consignee instead of " to order ": such documents were not negotiable through banks and it was suggested that if they were made out in the name of the British Consul at the port of destination the difficulty might be largely got over.

In reply Mr. Clark said that in this matter the Government of India were carrying out the policy of the Home Government. The matter had also been brought to his notice in Calcutta and he suggested that a joint representation should be made by the two Chambers on the subject stating clearly what their difficulties were and by what means in their opinion they could best be met, consistently with achieving the important object which the Government at Home had in view. On receipt of this representation the Government of India would be very glad to bring the matter to the notice of the Government at Home.

The proceedings terminated with a vote of thanks to the Hon'ble Members, the Chairman remarking that the opportunity of discussing matters with the Finance Member and the Member and Secretary of Commerce and Industry together was unique in the annals of the Chamber.

The Hon'ble Sir William Clark, K.C.S.I., C.M.G., Member for the Department of Commerce and Industry, met the Committee of the Bombay Chamber of Commerce on Wednesday, 30th June 1915, when a general discussion on financial and commercial matters took place.

The Hon'ble Mr. T. W. Birkett, Chairman of the Chamber, in opening the proceedings, said:—

I have great pleasure on behalf of the Committee of the Bombay Chamber of Commerce in welcoming you to this Meeting and in saying how much we appreciate having these opportunities of discussing matters with you.

We have an additional pleasure of meeting you to-day as it affords me an opportunity on behalf of the Bombay Chamber of Commerce personally to congratulate you on the honour that you have recently received from his Majesty, an honour which we business men know you so richly deserve for your work in India.

As was the case at our last Meeting, the first question which we have to discuss with you is regarding the finance of wheat shipments. When we last had the pleasure of meeting you, you stated that Government were desirous of availing themselves of the existing machinery of the trade for carrying out the scheme, and Sir William Meyer informed us that the Secretary of State was in communication with the Exchange Banks in London on the subject of the finance of the shipments and that he had no doubt the interests of the Exchange Banks would be borne in mind and also the effect on exchange. The Exchange Banks, I understand, were consulted but I am afraid the arrangements come to have resulted in their being debarred from getting any of the business they usually would have done, and seeing that they had laid themselves out for this business and arranged their funds accordingly. They are naturally very much disappointed by the Government's decision as to the mode of financing your wheat shipments. Further, we cannot help feeling that the import trade of this country has suffered considerable loss by the fall in exchange, which was the immediate outcome of Government's policy in deciding to pay for their wheat themselves out of the treasury balances. I do not wish to imply that exchange is to be permanently affected so long as Government persist in their present policy, but there is no doubt that it has been prejudicially affected during the past two months, and when one considers the large volume of the Import Trade there is no doubt the peoples of India have lost in Exchange a good deal more than Government have themselves gained by the method they have employed in financing their scheme. For we would point out that this loss in exchange falls, as a general rule, not on the Importing Houses but either on the Indian dealer or the consumer.

To meet this loss a suggestion has been made that Government should sell a certain amount of Reverse Transfers at 1s. 4d. but this

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concession has not commended itself to my Committee who are not in favour of departing from the principles already laid down governing the issue of these remittances.

The next question refers to the liquidation of hostile firms in India, and we should be very glad, Sir, if you could give us any information as to what progress has been made and whether Government have come to a decision as to the point to which liquidation should be carried.

Shipment of goods to Neutral Countries.—My Committee have been in correspondence with your Department with regard to shipment of goods to neutral countries, and various proposals have, we understand, been put before you. We have been told that the Home Authorities at one time suggested that all Bills of Lading should accompany the ship but we sincerely hope that arrangements will be come to to obviate the necessity of doing this as otherwise steamers' sailings would be very greatly delayed as it is impossible for Bills of Lading to be made out and signed as soon as a steamer is ready to proceed on her voyage. We are however of opinion that ships' manifests, giving consignees' names could be prepared while the ship was being loaded and that they could be checked over and a certificate given by the Customs as to their accuracy within a few hours of the ship being ready. Consequently, with a very slight delay there should be no difficulty in steamers sailing with complete and certified manifests on board which should obviate any necessity of their being held up *en route* to destination except for the necessary examination of the papers at Port Said or elsewhere by the Admiralty Authorities. We should be very glad if you could give us any information on the matter and let us know if Government are in a position or likely to be in a position very soon to issue orders on this matter.

Prohibition of Exports.—We recently addressed your Department on the question of the issue of Notifications prohibiting exports of certain articles, and I take this opportunity of thanking you for the very full reply which we received last week from Government. We quite appreciate the difficulties that Government have in giving notice about these prohibitions and we shall be quite satisfied if you can arrange for our being notified at the earliest moment

possible, knowing as we do that as far as the Government of India are concerned they will always do their best to allow previous commitments to go forward if possible and are even in some cases prepared to give a limited discretion to Collectors.

Advising Cultivators regarding Cotton Sowings.—We have recently had enquiries as to whether it was desirable that Government should advise the cultivators in the cotton districts to reduce cotton sowings considerably next season, and my Committee would venture to suggest to Government that no general interference with cultivators' choice of crops is advisable though at the same time, they fully recognise that in certain districts special local conditions may exist which may justify advice being given to the cultivators by the Executive Officers.

THE HON'BLE SIR WILLIAM CLARK'S REPLY.

The Hon'ble Sir William Clark in reply said :—

I have in the first place, gentlemen, to thank your Chairman and you very warmly for your kind congratulations on the honour recently conferred upon me, and for your cordial welcome to me here to-day.

The first question which your Chairman has raised is that of the financing of wheat, and I am glad of this opportunity of making the position of Government clear in regard to this important matter. When the Wheat Scheme was first announced, I stated, as Mr. Birkett has reminded you, that it was our object, so far as possible, to maintain the existing channels of trade. So far as the main factor is concerned, we have fully carried out that undertaking. We have employed all the firms, which, in the last three years, have had any substantial share in the wheat trade with the United Kingdom, and we have distributed the business among them in proportion to the amount of their trade during the period. We also fully realised from the first that, apart from the actual handling of wheat, there would be other commercial interests concerned, especially in this matter of finance, and from the first inception of the scheme and of our preliminary examination of it at Delhi, we bore this aspect of the case constantly in mind. I think you, gentlemen, will admit that, when my Hon'ble Colleague

the Finance Member and I were here in April, we were at great pains to ascertain and, so far as it rested with us, to meet your views on this question. We discussed the matter with your Committee, and in addition to that, as your Chairman and some members of the Committee can testify, we spent many hours in a detailed examination of it with representatives of the Banks and of the Wheat Trade. We were, as you know, strongly impressed with the views thus elicited as to the importance of maintaining the existing methods of finance, and a scheme was drawn up which the commercial and financial representatives considered would suitably meet the case. My Hon'ble Colleague and I made it quite clear at the time that the ultimate decision must rest with His Majesty's Government at Home, and we duly represented to them the views put before us and the proposals to which I have just referred. There has been criticism of the delay which subsequently occurred, but that delay was largely due to the very full discussion of the matter between ourselves and the Government at Home which then took place, and to the thorough consultation by the Home Government of the interests concerned in England. The decision has not been what you wish, but, in fairness both to the Government of India and to the Government at Home, I wish the Committee to understand that the views I have referred to were fully represented and that the final decision of His Majesty's Government was only taken after the most thorough examination of the matter. It must be remembered that this wheat scheme has a very important imperial aspect as well as its Indian aspect. Our first principal motive, so far as India was concerned, in taking over control of the wheat trade, was to secure the control of retail prices in the interests of the Indian consumer. Our next principal motive was that we should be able to assist the United Kingdom by securing the shipment to British Ports of wheat which, owing to the closing of the Dardanelles and to other special features of the year, was urgently needed. His Majesty's Government attached so much importance to this part of the scheme that, as was announced in our recent communique, the Treasury undertook to make good any losses which India might incur through this venture. This being so, it was not, I think, unnatural that the Treasury were unwilling in any

way to add to their liabilities. Solely from that point of view there was clearly a strong case for utilising funds at the disposal of Government instead of practically borrowing funds on which interest would have had to be paid. As a business proposition, you, gentlemen, will fully concur with that. It has been objected that the Home Government were unnecessarily careful, since the additional cost of financing through the ordinary channels might have been met out of the large profits which we were likely to make, without imposing any burden on the taxpayer. I am not so sure that that is a valid criticism, I need not remind you gentlemen, that there are many changes and chances about a great venture of this kind. At the beginning of our operations, prices were very high in Europe and there was a large margin between prices here and prices there, but those of you who have followed the recent price telegrams will know that there has been a remarkable fall in the last few weeks. Freights, on the other hand, have not declined in proportion and we cannot reckon on their doing so. It is far too early yet to say how we may stand at the end of the business. You must remember that in one very important particular we have to have regard to consideration which would not affect an enterprise run on ordinary commercial lines We cannot run this business as an ordinary commercial deal, which can be closed down as soon as it threatens to become unprofitable. Both for the sake of the Indian consumer and having regard to the imperial aspect of our operations, we cannot afford to throw up the scheme at a moment's notice as soon as world-prices begin to fall. The Government of India have to look to the interests of the consumer in India. There must always be a strong element of uncertainty as to the position in India until the monsoon is fairly established, and not merely established, but until there are indications of how it is likely to be maintained, especially in respect of the very important wheat-sowing rains. The Imperial Government equally have to consider the interests of the consumer at Home, for whose possible requirements they wish to keep a hold on our exportable surplus. It may be necessary to maintain export on account of Government even at a considerable commercial risk. I would put it to you therefore that there are considerable grounds for the view taken by His Majesty's Government, who will have

to meet any loss that there may be on the whole operation, that in all other respects, so far as we can, we should run this business on business lines. You may say that it is not fair that the burden should fall on Indian Trade. I should like to discuss with you presently a little further what the extent of that burden is really likely to be. Some loss, of course, there must be, partly to importing interest through the fall in Exchange, so far as this is due to the absence of wheat-bills, and partly in the loss of business to Exchange Banks, brokers and so on. You must remember, however, that it would be putting a very heavy strain on Government if, in a matter of this kind, we were to set out to avoid all loss to any interests which might be affected. In time of war we, like the Government at Home and like all the other Governments concerned, have had in many directions to interfere with trade. There have been prohibitions and restrictions of all kinds, but there has not been, and there could not be, any question of Government making good the losses caused by such restrictions. They are sacrifices which must be made in the interests of the State as a whole. The issue in regard to wheat, if I may say so, has been a little obscured by the fact that we have done so much to keep the trade going through its ordinary channels instead of merely prohibiting export. In the very serious situation which was created at the end of the cold weather, Government would have been fully justified, so far as India is concerned, if they had prohibited export altogether and for a protracted period. If we had done that, the banks, brokers and so on would have been deprived of their ordinary business just as they have now been deprived of it: just as they have been deprived of business in respect of the prohibitions of export on military stores, or on cotton, oil-seeds, rice or other articles to many important neutral countries and they would have accepted the deprivation without complaint, just as they have accepted other deprivations as part of the inevitable evils of war.

As I have said just now, I should like to get a little more closely at the exact extent of the injury to the import trade which you anticipate from Government financing their wheat business direct. It must be remembered that, quite independent of the factor of wheat finance, the general conditions have been extremely

unfavourable as a result of the various prohibition and restrictions on trade to which I have just referred. Even in normal times the Secretary of State frequently has to sell his bills below par in the slack season ; and in war conditions with exports restricted in numerous directions, a specially low exchange was almost inevitable in any case, and must, I take it, have been anticipated by commercial men concerned in financing Indian imports. I cannot help, therefore, feeling somewhat sceptical whether the drop in exchange which has actually occurred can be attributed wholly, as in some quarter it has been attributed, to our system of direct wheat finance, and whether this drop in exchange has really meant so heavy a loss to importers as has been suggested. With a low exchange at the best and an exchange of 1/3$\frac{29}{32}$ which the Government guarantee through their Reverse Councils, at the worst, there is not really much margin for a loss of that kind. In the present circumstances you cannot fairly compare exchange at 1/3 $\frac{29}{32}$ with exchange at par and put down the whole difference to Government's financing of wheat.

What I would put to you, gentlemen, is that not only is wheat not the sole cause of exchange trouble, but it is probably a much less significant factor than is often thought. For example, it has been represented that our direct wheat payments involve the withdrawal from the market of some £15 million of export business which would have been available, had we relied on our exports being financed through the ordinary banking channels. This was based on the assumption that Government in the first few months of the scheme would export a million tons at a price of £15 a ton and would therefore provide in India payment in rupees for £15 million worth of wheat. That of course is not the case. We are paying here F.O.B. prices, which for a million tons would be more like £8 million than £15 million. It is convenient to consider separately the period up to the monsoon, as the extent of our operations in the autumn will depend on a number of factors which at present are indeterminate, and in this first period, as things have turned out, our shipments will fall considerably short of the 1,000,000 tons on which the estimate I have just referred to is based. Moreover, you will have observed that, in our recent communique, we stated that firms who have brought out funds for

financing wheat, would have the option of taking repayment in demand notes on the Secretary of State at 1/4 to the rupee. I understand that the amount provided by firms during the period prior to final orders being issued by His Majesty's Government was about £1,500,000. In fact the £15 million will really dwindle down to much less than half that sum, and I conclude therefore from this and the other considerations I have put before you, that the burden on the import trade is in effect very much smaller than was originally anticipated. I may also point out that the small degree to which the offer of Reverse Councils has been taken up indicates that the policy of Government has not dislocated the market to anything like the degree alleged by some critics. Then your Chairman has told us that the loss in Exchange would not fall as a general rule on the Importing Houses, but on the Indian dealer and through him on the consumer. If this is so, it greatly minimises the grievance. The Import Trade, I understand, is done on so narrow a margin that a loss in Exchange may mean the difference between profit and loss. But the same loss if it can be transferred to the consumer must represent a very small addition to the retail cost of the goods. It is desirable, no doubt, that any such additions should be avoided, but incurred, as this one is, for a few months only, it is not a very serious burden.

I note that the Committee do not approve of the proposal, which has been advanced in some quarters, that Government should sell Reverse Transfers at 1s. 4*d*. I do not gather that you wish to make any specific representations on the whole question, and I am afraid that in any case Government of India could not undertake to re-open the matter with the Secretary of State. We have put our views very fully before His Majesty's Government, and after due consideration they have announced their decision, which must be taken to be final.

Your Chairman has next asked what progress has been made in the liquidation of hostile firms in India and up to what point it is proposed that these liquidations should be carried. I will deal first with the second of these questions. It must be remembered that our main object in undertaking this business was to prevent hostile firms trading during the war. Since they were to be

stopped from trading, it was clearly necessary that they should be put into liquidation, in order that their liabilities might be met and in order to avoid useless waste and destruction in the case of perishable goods, but for our object it was only essential that the assets of the firms in liquidation should be realised to the extent necessary to enable their liabilities in India to be discharged subject to the proviso that they might also be allowed to sell goods likely to deteriorate in quality or to depreciate sensibly in price. Subsequently it was decided that certain kinds of liabilities outside India, other of course than those arising in Hostile countries, might also be discharged out of the available assets, though liquidation was not to be continued solely for this purpose. Such liabilities were principally those due on account of indent stocks previously imported by the firms under liquidation, and generally, the adjustment of accounts between firms in India and their head offices in the United Kingdom and Allied or Neutral Countries. When the liabilities above referred to had been met as far as possible, it was proposed that the firms should be closed down and all further operations suspended. In certain cases, however, primarily, as you gentlemen will remember, at the suggestion of your Chamber, it has been decided to grant supplementary licenses for the collection of debts in order to avoid the demoralising effect of leaving large sums uncollected in the bazaar and to enable the firm to meet any further liabilities, to the discharge of which there is no objection and for which their assets previously realised were inadequate. It was not proposed that we should go further than this. In some quarters, however, it has been suggested, especially of late, that Government should carry the matter much further and should take steps not only to wind up completely the business of existing hostile firms in India, but should also now take action which would prevent any such firms trading in India again after the war. Representations have recently been made to Government on the subject, which will be very carefully considered. I must not anticipate our reply, but I should like to put some considerations before you on which perhaps I may obtain your views. Hitherto we have deliberately refrained from any decision as to the ultimate treatment of hostile firms after the termination of the war. There are certain obvious difficulties about dealing

with the question now. It is a question which, while it is no doubt of special importance in India, will also have to be decided in respect of all parts of the Empire, and will presumably be dealt with in the eventual terms of peace. It will certainly require most careful examination both in its political and economical aspects. But on the face of it it does not appear necessary to come to a decision now. When the liquidations have been completed, the object which is immediately essential will have been secured—namely, that the operations of these hostile firms in India should be suspended during the war—and I may remark in passing that if the firms had to be wound up for good and all, the business of liquidation would be a much lengthier one, which in the circumstances would in itself be undesirable. On the other hand what we are now doing prejudices in no way the eventual decision. The business of these firms is now being suspended, and according to the decision which is taken at the end of the war the suspension can either be abrogated or can be merged into a complete prohibition. I should like to get your views on this aspect of the matter.

As regards the progress which has actually been made with the liquidations, I understand that in Calcutta the licenses to trade for the purpose of liquidation are being revoked as from the end of this month. In other words the main liquidation has there been completed. In Bombay, matters have not proceeded quite so far partly because there has been a considerably larger number of firms to liquidate and partly because the question of indent stocks has presented especial difficulties here. The liquidations have been entrusted, subject to the general supervision of the Government of India, to the Local Governments concerned, and I am informed that the Bombay Government will now before long be in a position to close their liquidations, as is being done in Bengal, subject in both instances to special licenses having to be issued for the collection of debts or other special purposes. The liquidations have of course taken some time, but I doubt if they could have been accelerated if proper regard was to be had to the interests not merely of the firms themselves but of those with whom they have had dealings. The Government of India have held all along that it is desirable to get what may be called the main liquidation

completed as quickly as possible, and it is for that reason that we have proposed to the local Governments concerned that any difficulties which may be left outstanding should be dealt with by the issue of special licenses after the main liquidation has been finished.

As regards shipment of goods in Neutral Countries, we have for some time past, as you are aware, been in correspondence with the Secretary of State on the subject in an attempt to evolve a scheme which will safeguard legitimate commercial interests, and we have fully explained the difficulties which have been felt here. We have also already put before him the suggestion as to the use of ships' manifests in this connection, which your Chairman has mentioned. I have to-day received a cable on the subject which I am afraid looks as if His Majesty's Government find that they must insist on the Bill of Lading or certified copy being on board. I should like to discuss this with you further presently. It is stated that in adopting this system India will only be falling into line with the present practice of other countries. In the meantime we have been definitely informed that Bills of Lading for Italy may now be permitted "to order." Your Chairman has also mentioned the question of what steps can be taken to minimise the inconvenience to trade caused by the issue of the various prohibitions on exports. I do not know that I have anything to add to the letter which we wrote to you recently on the subject. As we explained, the question is complicated by our not having information as to the relative urgency of the various prohibitions which we have been asked by His Majesty's Government to impose from time to time, but we now consult Collectors of Customs in each case as to what in their opinion will be a convenient date for bringing the prohibition into force. I think on the whole that this is the best system that can be devised in present circumstances. In some cases of course, as in the recent prohibition of cotton, we are asked by the Secretary of State to impose a prohibition without any delay, and in these cases the preliminary enquiries cannot be made.

I note that the Committee wish to suggest to Government that any general interference with the cultivators' choice of a crop is

inadvisable. As a general principle I think I may say that Government are in entire agreement with that proposition. Exceptional circumstances may, however, arise in the abnormal economic conditions created by a great war, and in such circumstances we undertook last autumn, at the urgent request of the cotton interests in Bombay to consider whether, when the time came for the cotton sowings, we should advise the cultivators to reduce their normal sowings. I believe that the announcement of our having given this undertaking did undoubted good at the time in restoring confidence. The position, however, has greatly changed since then, and Government have decided that it is not necessary for them to take any steps towards influencing the ryot in respect of his sowings of cotton.

A cordial vote of thanks to the Hon'ble Sir William Clark terminated the proceedings.

The Hon'ble Sir William H. Clark, K.C.S.I., C.M.G., Member for Commerce and Industry of the Government of India, met the Committee of the Chamber of Commerce on Wednesday, the 8th December 1915, and informally discussed several questions of importance. The Chairman of the Chamber, The Hon'ble Mr. T. W. Birkett, in opening the proceedings cordially, welcomed the Hon'ble Member for Commerce and Industry and said the Committee of the Chamber much appreciated the opportunities that were given them from time to time of meeting officials from the various Departments of the Government of India for discussions on subjects that were of importance to the mercantile community. Continuing, the Chairman said:—As you will be aware, Sir, our Chamber has always contended, in connection with the local wholesale cash market value of goods, that the real value for customs duty purposes should be the net wholesale cash price at the place of import and that duty should not be levied on discounts or interest, or landing, removing and warehouse charges.

This Chamber has also further contended that if the market value must be taken for purposes of import duty, that market value must be the selling price of the first bazaar seller and not that of a subsequent bazaar seller.

The Customs Authorities have, however, continued to contend that the correct method of arriving at the valuation was to take the highest wholesale price at which anyone in the bazaar, who might even be the third or fourth seller, was disposing of any wholesale quantity, even if it were only a keg or a package.

This matter has formed the subject of a long discussion and the Collector of Customs, Bombay, finally made a suggestion that if it was deemed necessary to afford any relief to the importer, it would be better to grant it by deducting a small fixed percentage from the real value as at present assessed and suggested 2 per cent. as a fair deduction, and to this the Chamber agreed.

You will understand therefore, Sir, we were naturally much disappointed to hear from our Collector in October that the compromise suggested by the Customs Authorities of 2 per cent. being allowed off the so-called market value could not be accepted and Government had decided to adhere to the system which we have so long complained of.

Stamp Duty Leviable on Cash Credit Agreements.—This is a question to which we have recently devoted a good deal of attention, the point being that under the new Stamp Act Cash Credit Agreements are saddled with a duty of Rs. 90 a lakh.

As a result of our deliberations a letter has now been addressed to your Department through the Bombay Government and a copy of this letter was handed to you yesterday.

We shall be very grateful if you will give the matter your sympathetic consideration and, if you agree with the views expressed, assist us to secure the desired amendment of the Act.

Indian Companies Act (1913), Sec. 91 A.—The Chamber has been asked to take this matter up with Government, but before doing so, we would much appreciate an expression of your opinion on the point at issue.

As the Act stands, the difficulty is briefly that every Director has to declare his interest in any Company with which the concern of which he is a Director enters into a contract, and, as we understand it, a Director is considered as having an interest if he merely

owns one share. It will readily be understood that, in the case of Directors who happen to deal considerably in shares and to be buying and selling on the share market, the result of this is that they have to be continually sending notices to the Companies of which they are Directors, notifying every change in their holdings of shares. This is a great nuisance not only to the Directors themselves but to the Companies who have to take cognisance of and record these various notices.

Sir William Clark's Reply.

The Hon'ble Sir William Clark, in reply, said :—

Mr. Chairman and Gentlemen,—It is a remarkable testimony to the stability of Indian commerce that although war is raging in three continents of the world, the principal subjects which we have to discuss to-day relate to questions of ordinary administration in time of peace. I hope I may take this as an indication that the many restrictions on the ordinary courses of trade which Government has had to impose in connection with the war, are working as smoothly and causing as little inconvenience as possible. If this is so, it is due, I need hardly say, very largely to the ready co-operation which Government has received from the commercial public and not least from you, gentlemen, who are here to-day.

I turn now to the subjects which have been put down for discussion. The first of these is the definition of "real value" for the purpose of assessing customs duty on imported goods. The Committee will readily appreciate that in our interpretations of the Customs law, we gradually establish a kind of case-law of our own, subject of course to any rulings which may result from actions in the courts. In this particular instance the Government of India ruled in 1908 that the term "wholesale cash price" in Section 30 A of the Sea Customs Act of 1878 should be defined as the "local wholesale market value" irrespective of the price at which transactions are conducted between importers and dealers. This interpretation was confirmed in 1911 after further examination of the matter, and since it was challenged again last year, we have been unable to find adequate grounds for modifying the previous rulings. I am afraid therefore, that I

cannot hold out any hopes of the question being re-opened. It is quite true that Mr. Whitty put forward tentatively a suggestion that if it were deemed necessary to afford any relief to the importer, this might be done by deducting a small fixed percentage from the real values as at present assessed. The suggestion, however, was not supported by the Local Government, who pointed out that it would entail considerable loss of revenue. I need hardly say that apart from any other considerations, this factor is one of very serious importance at the present time.

Your Chairman's next point is that of the stamp duty leviable on Cash Credit Agreements. I see that you have addressed a letter on this subject to my Department asking that the Stamp Duty on these transactions should be reduced, but as the letter is coming through the Local Government, it has not yet reached us. As this is a question of reduction of taxation, it is one for the Finance Department rather than for me, but as it also concerns trade, my Department will naturally be consulted on the subject, and I am very glad to have the opportunity of obtaining the views of your Chamber. I have read the letter, of which your Chairman has kindly supplied me with a copy, and I gather that your main objection to these duties is that you consider them an unduly heavy burden on this class of transaction. This no doubt merits careful examination, but I am sure my Hon'ble Colleague, the Finance Member, would like me to warn the Committee that this is not a year when reduction of taxation can be lightly contemplated; and it would appear from some data given in your letter that this particular stamp duty must be productive of considerable sums. If you could show that the amount of the duty, interfered with these transactions and therefore led to an actual loss of revenue as compared with what might result from a lower duty, that, of course, would be an important consideration, but I do not notice that it is touched upon in your letter. I do not, however, wish in any way to prejudge the case; indeed it is one, as I have said, on which the decision must rest with my Hon'ble Colleague, the Finance Member and I can assure the Committee that your arguments will be very carefully examined and considered by the Government of India.

I now turn to what your Chairman has said about section 91-A of the Indian Companies Act, 1913. The object of this section is to secure a more strict regulation of contracts in which directors are interested, and it provides for the disclosure of such directors' interests. In order to avoid unnecessary repetition of disclosures, there is a proviso that a general notice that a director is a member of any specified firm or company and is to be regarded as interested in any subsequent transaction with such firm or company, shall be sufficient disclosure as regards any such transaction. I gather that the difficulty to which your Chairman has referred arises in connection with the operation of this proviso. Your Chairman points out that a director would be considered as having an interest if he merely owned one share in a company, and that inconvenience arises in the case of directors who happen to deal considerably in shares and to be constantly buying and selling in the share market. Most statutory provisions can be made to look rather unreasonable if you take extreme cases, and it no doubt would seem somewhat unnecessary that a director should have to disclose an interest in another company which only consists of a single share. But, equally of course, men who deal considerably in shares do not deal on the principle of buying a single share in a concern which they regard with a favourable eye, and I do not myself see that it is an unreasonable provision to ask a man to disclose his interest if he deals in shares on a large scale and has bought a large block in a company with which the concern of which he is a director is about to contract. I can see that the requirement of this section may cause a certain amount of inconvenience, but it hardly affords ground for any amendment of the Act, if that is what the Committee have in mind. Let me point out another thing. Our legislative machinery provides ample opportunities for expressions of opinion by commercial bodies on legislation before it is actually passed into law, and it is of course much easier to modify a Bill than to modify an Act. I should have thought that this particular difficulty is one which, while it would not necessarily be within the knowledge of Government, might somewhat easily have been foreseen by those who have an inside knowledge of the habits of directors, but I do not recollect that the question was raised when the Bill was under considera-

tion. The proviso to section 91-A was, as a matter of fact, suggested by your Chamber. We recognised its reasonableness, and were glad to accept it, but you did not, when suggesting it, put in any caveat in regard to the possible inconvenience which might be caused to directors who deal on a large scale in the share market, nor was the point raised at any subsequent stage, possibly because your then Chairman unfortunately found himself unable to attend any of the deliberations on the Bill in Council. However, I will have the point noted for consideration against the time when any further revision of Indian company legislation may be in contemplation.

A cordial vote of thanks to the Hon'ble Sir W. H. Clark terminated the proceedings.

APPENDIX C-1.

DEPRECIATION IN MARKET VALUE OF GOVERNMENT SECURITIES.

No. 1818.

UNITED PROVINCES CHAMBER OF COMMERCE.

CAWNPORE, 16th August 1915.

The SECRETARY,
CHAMBER of COMMERCE,
Bombay.

DEAR SIR,—I am sending you printed copies of two letters received from a member of this Chamber on the subject of depreciation in Government Securities and shall be obliged if you will favour me with the views of the Committee of your Chamber regarding the principle advocated in the letter referred to—namely whether it is desirable that Government should be approached to take steps to prevent the undue depreciation of old Government Securities.—I have, etc.,

B. N. THOLAL,
Joint Secretary.

THE OUDH COMMERCIAL BANK, LTD.,
FYZABAD, 21st July, 1915.

The SECRETARY,
UNITED PROVINCES CHAMBER OF COMMERCE,
Cawnpore.

DEAR SIR,—In introducing the new 4½ per cent. War Loan Bill in the House of Commons on the 21st June, Mr. McKenna, the new Chancellor of the Exchequer, said that when the old war loan was floated many persons in whom the business faculty was perhaps over-developed hesitated with the idea that if they waited a little there would be another issue at a higher rate of interest and that they could do just as much service to their country by lending the money when it was next wanted. The Cabinet took these factors into consideration when framing the conditions of the new War Loan and they have knocked the ground off the argument for waiting by embodying a guarantee for participation of further benefits in the term of the new Loan. The Cabinet have gone further and, realising that a natural result of the issue of this Loan would be to depreciate the price of other British fixed interest bearing securities, they have offered to convert the old securities into the new Loan.

2. According to Government regulations, the minimum rate for Consols is 66 2/3. If this restriction were removed they would fall many points below. Calculating at this rate, investments in Consols yield £3—7s. per £100. Who would then invest money in Consols when he can earn 4½ per cent. in the new War Loan? Private holdings of Consols are estimated at about £400,000,000. The ruin and bankruptcy which a heavy sudden drop in Consols would have entailed would thus be immense. But the Government's wise action has prevented such a financial disaster. Old stock and annuities are made convertible into the new War Loan at market price which is fixed as follows:—

2½ per cent. Consols ..	.. 66 2/3
2½ per cent. Annuities ..	.. 66¼
2¾ per cent. Annuities ..	.. 74 2/3
4 per cent. Old War Loan	.. 95 (the price of issue).

3. In making the aforesaid concession the British Exchequer has undertaken a liability for about £3,500,000 per year on account of extra interest, if all the holders came forward and qualified themselves for conversion. The precise extent of the liability thus undertaken is not known. It would, of course, depend on how many agreed to convert. But the Government has thought it much better to agree to saddle the Exchequer with such a large sum rather than allow, in these days of depressed and uneven trade conditions, the old securities to rapidly depreciate in value and further disorganise the money market.

4. It is said that the new War Loan would soon be issued in India. But whether it is so issued or not, the Indian people are sure to buy this stock freely. If they cannot get it in India, they would buy through their London agents. May I, therefore, bring to the notice of your Committee the probable effect of this new 4½ per cent. flotation in England, as well as of the issue of 4½ crores of 4 per cent. loan in India, on the old Indian Government Paper. 3½ per cent. G. P. Notes stood at 96 when the War broke out. To-day they are quoted at 90, though the sales are sometimes actually made at much less. The flotation of the new War Loan will bring down these rates still lower. It is believed that 3½ per cent. Paper may drop to about 78. There are at the present time about Rs. 1,38,00,00,000 worth 3½ per cent. and about Rs. 8,45,00,000 worth 3 per cent. Indian Government Paper in flotation. If the value of this class of security depreciates, as it is expected to do, by about 18 per cent. the total depreciation would come to about Rs. 25,00,00,000.

5. In India, Banks hold very large quantities of Government Paper. The reserves of many of them are held entirely in G. P. Notes. The Alliance Bank of Simla, Limited, holds something about Rs. 57,00,000 worth 3½ per cent. G. P. Notes. The Allahabad Bank is also believed to have about 55 to 60 lakhs of G. P. Notes in its possession. Hitherto, these Notes were reckoned at a market value of 96. A sudden drop of 18 per cent. would make it necessary for the banks to write off large amounts by way of depreciation in value. I am afraid in the present critical condition of the money market in India, they cannot afford to withstand such a

heavy drop without a very severe strain on themselves. Apart from this, if once the Government Paper is allowed to decline so rapidly, people's confidence in this class of security may be shaken and it may possibly become difficult to sell the G. P. Notes freely in the market in future.

6. In England, the Government has thought it better to put the national Exchequer to a large extra expenditure rather than allow the value of old securities to drop. And I think the Government of India would only be doing an act of justice if they could see their way to enhance the rate of 3½ per cent. and 3 per cent. Government Promissory Notes, for a period of at least 8 years (for which the new 4 per cent. loan is floated in India) to at least 4 per cent. and 3½ per cent. respectively. The extra expenditure thus involved, *viz.*, about 73 lakhs a year, is very insignificant compared with the stability thereby imparted to the Indian money market and the continuance of the people's faith in this class of investments unshaken.

7. If these views commend themselves to the members of your Committee, I hope you will be pleased to address the Government of India on this subject.—Yours faithfully,

ALAKH DHARI,
Manager.

THE OUDH COMMERCIAL BANK, LTD.,
FYZABAD, 30th July, 1915.

The SECRETARY,
UNITED PROVINCES CHAMBER OF COMMERCE,
Cawnpore.

DEAR SIR,—In my communication of the 21st instant, I presented to you some of the reasons why in my opinion, the Government of India ought to be approached, in view of the present extraordinary conditions of the money market, with a request to help in preventing the depreciation of 3½ per cent. G. P. Notes by temporarily raising the rate of interest thereon. On further consideration of the subject I think that the adoption of such course by the Government would be advisable in their own interests.

2. The Public Works capital expenditure in India was hitherto met from borrowings made by the Government partly in England and partly in India. In former years the London money market played a prominent part in the flotation of Indian Loans as money could be raised there on cheaper rates of interest. But the Fowler's Indian Currency Committee of 1898 recommended that the Indian Government should restrict the growth of its gold obligations, and, in view of the advantages of internal over external debt, the Government should raise in India as large a part as possible of the sums which they require to borrow each year. Apart from this consideration, other factors have been at work to detract from the importance of the London money market for the purpose of raising Indian loans. Sir Lionel Abrahams, Assistant Under Secretary of State for India, referring to this in the course of his oral evidence before the Royal Commission on Indian Finance and Currency (1914), said that owing to spread of rumours of growing unrest in India it had in recent times been becoming more difficult, year by year, to issue Indian loans on favourable terms in England. Thus in 1912, the 3½ per cent. Indian Rupee loan for Rs. 30,00,000 was issued at an average price of Rs. 96¼, whereas the 3½ per cent. Indian sterling loan for £3,000,000, issued in England, had to be underwritten at 93.

3. These considerations, together with the drain and tightness of money occasioned by the War, would render it exceedingly difficult for the Indian Government to raise any money in England so long as the War lasts and for many years afterwards. There is no chance of the War terminating soon. In fact, the recent utterances of Mr. Asquith, Lord Kitchener and Mr. Lloyd George give indication of a likelihood of the War lasting a year longer. Whether such impressions are created among the people with the object of rousing the British public and firing them with a resoluteness to pour in all their resources into the New War Loan and devote all their energies in manufacturing munitions, or whether the situation is really as grave as it is portrayed, it is difficult for me to say. But costing, as the war does, about £3,000,000 a day, if it continues, it will soon become necessary for England to raise fresh loans. The national indebtedness of

England at the end of March 1915 was £1,161,951,702. To this must be added £600,000,000 raised since then at 4½ per cent. and other short-dated Treasury Bills. The total indebtedness would come to very nearly two thousand millions. Never before, in the annals of England, had her national debt reached the limit of even one thousand millions.

4. In the beginning of the last century when England was at war with Napoleon Bonaparte, and her credit stood at a low ebb, the British Government could borrow money at 4 per cent. and under. The flotation of the New War Loan at 4½ per cent. and the holding of a representative Conference of the employers of labour in the United Kingdon (called by the Chancellor of Exchequer) at the Treasury on the 24th June 1915 to explain the methods of subscription to wage earning classes and win their sympathy and support clearly show that there is a great scarcity of money in the European money markets at present. As the Chancellor remarked to the labour representatives, England's part in the war is pre-eminently a financial part. Not only has she to find money to raise, equip, transport and maintain her own armies and navy—heavy as this expenditure is—but she has to supply funds to her Allies also in order to enable them to throw the whole of their resources in men and munitions into the war. Unless, therefore, money comes forward in sufficient volumes to enable England to play its part well, no reasonable man can venture to be sure of the issue.

5. Quite apart from the aforesaid circumstances, the Royal Commission on Indian Finance and Currency (1914) viewed with disfavour the attitude of the Government of India in the matter of raising loans for India in England. Sir Guy Fleetwood Wilson (late Finance Member of the Government of India) stated in his evidence before the Commission that he had deliberately pursued a cautious policy in framing estimates of the amount that could be raised by loans in India. The Royal Commissioners thought that this sort of caution was open to criticism in view of the fact that at the moment Government pay less for their borrowings in India than for what they raise in London and they considered it

more advantageous for the Government to raise as much money in the Indian money market as they can and to avoid incurring heavy external debts.

6. All the above-mentioned facts tend to show that, as years roll on, the Government of India will have to depend more and more on the Indian money market for its borrowings. And it is in the natural fitness of things that it should be so. The national wealth of the country is increasing in proportion to the expansion of her agriculture, industries and trade and it is but fair for the Government to afford people opportunities for a profitable investment of this new wealth in Government Securities.

7. The Government have adopted an ambitious programme of railway expansion and for construction of large irrigation projects. The money invested therein brings in handsome returns on its own account besides helping the general agricultural development of the country and it is very desirable, in the interests of the country's progress and prosperity, that there should be no curtailment in the Government of India's Public Works expenditure.

8. In view of these factors it is necessary for the Government of India not only to maintain their own credit in the money market but also to see that the Presidency and other Joint-Stock banks, whose fates and credit are inextricably interwoven with that of the Government, are run on sound business lines and command confidence. Now, there is no doubt of it that owing to a variety of circumstances the credit of the Government has fallen of late. The withdrawal of deposits from the post office savings banks and the depreciation in the market value of the G. P. Notes are two sure signs of such fall. The same fate has over-reached the Joint-Stock banks also. Many of them have had great runs on them and had to pass many a day of anxiety and concern. Several succumbed to the crisis; those that have survived are not in very flourishing conditions.

9. The Government feels the situation and recognises the necessity of offering additional inducements to the people in order to make fresh borrowings successful. The flotation of the new terminable loan for 4½ crores at 4 per cent. and the offering of extra

facilities in the way of making subscriptions thereto payable in all post offices and branches of the three Presidency Banks are clear indications of the existence of such feelings. There is no doubt of it that Indian finance still commands a great degree of confidence and it has not been found necessary to offer the same price for the new Indian loan as the Chancellor of Exchequer had to offer in England. But if the present tendency to tightness in the money market continues to increase, it is possible that the Government may not be able to raise more money at this rate even and a higher rate may have to be paid. The inevitable result of the new flotation at higher rates will be to depreciate the value of old securities. The magnitude of the depreciation will be in proportion to the enhancement in rate of interest on new loans. The new issue at 4 per cent. is likely to drop the $3\frac{1}{2}$ per cent. securities to about $87\frac{1}{2}$. The depreciation will become greater if a further issue is made at $4\frac{1}{4}$ per cent. or $4\frac{1}{2}$ per cent.

10. The volume of $3\frac{1}{2}$ per cent. paper in flotation is very heavy, being nearly Rs. 1,38,00,00,000. Any substantial depreciation in value thereof will not only be attended with great loss to its holders but would also be productive of a feeling of panic and general alarm in the Indian money market. The spread of such feelings would adversely influence further borrowings in India. The financiers of England anticipated these contingencies and have provided against them by the system of conversions of old stocks into the new one. The object aimed at in making this offer is evidently to arrest the fall of old paper and thus prevent disorganisation of the money market.

11. In order to maintain equilibrium in the Indian money market and sustain people's confidence in the stability of the value of Government Promissory Notes, it is, in my opinion, indispensable that the fall in the value of Government paper should be arrested. There are two ways of achieving this end :—

(*a*) Arbitrary fixation of the market value of G. P. Notes, for a certain period, by means of legislation.

(*b*) Grant of some extra interest on old notes for a temporary period.

12. The first course is a palliative measure. It conforms with the measures adopted in England at different times to prevent abnormal drops in value, but it is a notorious fact that such artificial bulwarks do not go to the root of the evil nor have they been very much successful in upholding the legal value. The actual value of the security remains at its real price. While private individuals are free to transact dealings at the real price and get over the penal provisions of law by showing the legal value on paper, the Banks and other public institutions (whose accounts are subject to public audit) have to suffer a great deal on some arbitrary fixation of value for a given period, such a measure should be accompanied by a guarantee to relief to Banks and other public institutions in times of need. The relief may take the shape of a promise of advance (through the Presidency Bank and at the Bank rate of interest) up to the legal value of securities. Such legislation will, it is expected, have force for the period of the war. But there is no probability of the money market returning to its normal condition for many years afterwards. So long as the newly issued huge flotations of 4 per cent. and 4½ per cent. remain on the market and the people have sense enough to study the comparative profitableness of the different classes of securities, the old and lower interest bearing securities will always stand at a proportionate rate of discount.

13. The second course suggested above is really sound and practicable. It is no doubt open to the objection that it involves the Government into an extra expenditure of about 70 lakhs a year for a period of about 8 years. But I think such expenditure may well be incurred in view of the tone of stability that it will impart to the money market as a whole. The 3½ per cent. paper is mostly held in India and the relief granted will come back to the taxpayers themselves. The effect of the relief will not be any the less even if the Banks and other public institutions derive the main advantage, for these institutions belong to large numbers of private individuals of all classes and creeds and, in essence, represent true democratic capital and the national savings of the country. From these standpoints, an extra expenditure of about 70 lakhs a year is immaterial when compared with the advantages gained.

It will help to maintain the position of Joint-Stock banks and preserve the equilibrium of the money market in India. It will be advantageous to the Government in so far that it will keep intact people's faith in Government's solicitude for the prosperity of the people. If ever the notion gets abroad, that in moments of financial stress the Government does not scruple to leave old stock holders in the lurch, the people's anxiety to invest in Government stock may disappear and adversely influence new flotations. The British Exchequer fully realised this point when it undertook an extra obligation of £3,500,000 a year rather than put vast numbers of old stock-holders to loss due to conditions for which they are in no way to blame. It is exceedingly important to retain people's faith in the intentions of the Government to look after and protect the interests of its stock-holders for the success of fresh borrowings.

14. I commend these ideas to your favourable consideration hope that, in view of its great importance, your Committee will and kindly see their way to address the Government of India on the subject.—Yours faithfully,

ALAKH DHARI,
Manager.

No. 1721 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th September 1915.

The SECRETARY,
UNITED PROVINCES CHAMBER OF COMMERCE,
Cawnpore.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 1818, dated the 16th ultimo, and of its accompaniments, on the subject of depreciation in Government Securities.

In reply thereto I am to state that my Committee do not consider it desirable at present to approach Government in the matter, as suggested in the correspondence submitted by you.

My Committee feel that in refraining from issuing an ordinary loan this year, Government have done all that was necessary to protect holders of 3 per cent. and 3½ per cent. Government paper. They are moreover of opinion that there can be no comparison between the position at home and that in India. The two British War Loans amounted to nearly double the whole of the National Debt and the only possible method of raising the Second Loan was to give holders of Consols the option of converting. The borrowing of the Government of India, on the other hand, was this year only 3½ per cent. of the total rupee debt of India and only 1¼ per cent. of the combined rupee and sterling debts. Holders of the latter debt would of course be as much entitled to the benefits proposed by the Oudh Commercial Bank, Ltd., as holders of the former.

In view of the above facts, therefore, my Committee feel that until such time as the Government of India may decide to borrow on the same scale as the Home Government, it would be inadvisable to request them to raise the rate of interest on the existing loans.—Yours faithfully,

NOËL WILKINSON,
Ag. Secretary.

APPENDIX C-2.

PROPOSED INTERLACING OF PRIZE COURTS.

TELEGRAM, DATED CALCUTTA, 23rd February 1915.

From—Bengal Chamber of Commerce, Calcutta.

To—Chamber of Commerce, Bombay.

Following telegram has been received from East India Section London Chamber of Commerce:—"East India Section London Chamber desire you urge Government India and Home Government pass as urgency Legislation Bill interlacing jurisdiction all British Prize Courts so that vessels go to destination ports

with cargoes intact without further delay and claims for release British Cargo be heard country of destination, ask other Indian Chambers join." Bengal Chamber have wired Government of India as follows:—Committee Bengal Chamber urge Government to pass as urgency legislation a Bill interlacing jurisdiction all British Prize Courts so that vessels go to destination ports with cargoes intact without further delay and claims for release British cargo be heard country of destination. Understand such proposals are being entertained at home and Committee request Government India forward the recommendation home by wire.

No. 442 of 1915.

CHAMBER OF COMMERCE,

BOMBAY, 25th February 1915.

The SECRETARY, BENGAL CHAMBER OF COMMERCE,

Calcutta.

DEAR SIR,—I am directed to acknowledge receipt of your telegram, dated 23rd instant, regarding jurisdiction of all British Prize Courts and to inform you in reply that my Committee have telegraphed to the Government of India in support thereof.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 439.

TELEGRAM, DATED BOMBAY, 25th February 1915.

From—Secretary, Chamber of Commerce, Bombay.

To—Secretary to Government of India, Department of Commerce and Industry, Delhi.

Committee Bombay Chamber wish to support telegram from Bengal Chamber to Government of India urging necessity of passing a Bill interlacing jurisdiction of all British Prize Courts.

No. 2103—2106/W.

TELEGRAM, DATED DELHI, 26th February 1916.

From—Secretary to Government of India, Department of Commerce and Industry, Delhi.

To—Chamber of Commerce, Bombay.

Your telegram of 25th instant. Recommendation for urgent introduction of Bill interlacing jurisdiction of all British Prize Courts so that vessels may go to destination ports with cargoes intact has been referred by telegraph to Secretary of State. A further communication will be sent on receipt of his reply.

No. 2844-2848/W.

TELEGRAM, DATED DELHI, 16th March 1916.

From—Secretary to the Government of India, Department of Commerce and Industry, Delhi.

To—Secretary, Chamber of Commerce, Bombay.

Reference my telegram No. 2103-2106/W, dated 26th ultimo regarding urgent legislation interlacing jurisdiction all British Prize Courts. Secretary of State has wired that question of removing difficulties referred to by legislation and otherwise has been and is receiving attention.

APPENDIX C-3.

PROPOSED ARBITRATION BOARD.

TELEGRAM, DATED KARACHI, 22nd September 1915.

From—Chamber of Commerce, Karachi.

To—Chamber of Commerce, Bombay.

My Committee have telegraphed to the Government of India, Marine Department as follows:—Committee would urge the early creation of an Arbitration Board and the framing of rules under Indian Ordinance No. 2 of 14th ultimo, so as to facilitate the early disposal of all claims arising out of the impressment of steamers in Indian waters.

No. 652.

THE CHAMBER OF COMMERCE,
KARACHI, 26th September 1914.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—With reference to my telegram of 22nd instant on the subject of the creation by the Government of India of an Arbitration Board for the settlement of claims arising out of the impressment of steamers in Indian waters, I beg to enclose for your information a copy of a letter which my Committee have addressed to the Government of India.—Yours faithfully,

E. L. ROGERS,
Secretary.

No. 651.

CHAMBER OF COMMERCE,
KARACHI, 26th September 1914.

The SECRETARY TO THE GOVERNMENT OF INDIA,
MARINE DEPARTMENT,
Simla.

SIR,—My Committee have noticed that, following His Majesty the King Emperor's Proclamation of the 3rd ultimo, His Majesty has appointed a Board of Arbitration consisting of certain officials and the representatives of the leading Shipowners, Bankers, Underwriters, Average Adjusters, Insurance Companies and Insurance Brokers of the United Kingdom to investigate and settle all claims whatsoever arising out of or in respect of the requisitioning of any British ship or vessel for His Majesty's service. Rules also have been framed to guide the Board of Arbitration in its work.

In these circumstances and looking to the varied and complicated nature of the claims that have arisen in consequence of the recent impressment of regular Liners and other steamships by the Government of India, and also to the urgent necessity of arriving

at a speedy settlement of these claims so that losses to British interests may be reduced to a minimum, my Committee wired to you on the 22nd instant as under:—

"Committee would urge the early creation of an Arbitration "Board and the framing of rules under Indian Ordinance No. 2 of "14th ultimo so as to facilitate the early disposal of all claims "arising out of the impressment of steamers in Indian waters."

I should esteem it a favour if you could be so kind as to let me know at your earliest convenience what action has been taken with reference to the above telegram.—I have, etc.,

E. L. ROGERS,
Secretary.

No. 1323 of 1914.

CHAMBER OF COMMERCE,
BOMBAY, 16th October 1914.

The SECRETARY, CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your telegram, dated 22nd ultimo, and your letter confirming same, dated 26th idem, on the subject of the creation by the Government of India of an Arbitration Board for the settlement of claims arising out of the impressment of steamers in Indian Waters, and enclosing for information a copy of your Chamber's letter to the Government of impressment of steamers in India on this subject.

2. In reply I am to state that my Committee have supported your proposals in this connection and have addressed the Government of India in the matter.—I am, etc.,

R. E. GREGOR-PEARSE
Secretary.

No. 1324 of 1914.

CHAMBER OF COMMERCE,
BOMBAY, 16th October 1914.

The SECRETARY TO THE GOVERNMENT OF INDIA,
MARINE DEPARTMENT.
Simla.

SIR,—My Committee have been furnished with a copy of a letter which has been addressed to your Department by the Karachi Chamber of Commerce, urging the creation of an Arbitration Board and the framing of rules under Indian Ordinance No. 2 of 14th August 1914, so as to facilitate the early disposal of all claims arising out of the impressment of steamers in Indian Waters.

2. I am directed to inform you that my Committee strongly support the above proposals and they trust it will be found possible to act in accordance therewith.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 985-988 W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 29th January 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to address you on the subject of the procedure to be adopted in adjudicating claims arising from the impressment of vessels for military or naval purposes.

2. Your Chamber will doubtless remember that, when the impressment Ordinance was promulgated, it was announced that the compensation payable for impressment would be fixed by agreement or, failing such agreement, by rules to be issued in consultation with the Secretary of State for India and with the shipping interests concerned in India and England. A reference to the Home authorities was considered desirable on the ground

that Indian Shipping interests are very largely controlled from the United Kingdom, and in accordance with this procedure the Secretary of State for India was consulted in November, regarding the method and principles in accordance with which such claims should be adjudicated. It was, at the same time, suggested to the Secretary of State for India that it would be convenient if they could be adjudicated by the British Arbitration Board. This suggestion is at present under consideration by His Majesty's Government and it is hoped that orders will shortly be passed on the subject. The Secretary of State for India has recently cabled to say that the Admiralty's decision on this proposal and on other connected matters would be reached very shortly and the Government of India therefore propose to defer action on claims lodged up-to-date until receipt of final orders from the Secretary of State for India.—I have, etc.,

H. A. F. LINDSAY,
Under Secretary to the Government of India.

No. 2969-2972 W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 18th March 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to invite a reference to my letter No. 985-988 W., dated the 29th January last, on the subject of the adjustment of claims for the hire of British vessels requisitioned for military and naval purposes.

2. I am directed to say that, although the Admiralty have not yet finally decided on the rates payable on all classes of steamers requisitioned in the United Kingdom, the rates recommended by the Arbitration Board Sub-Committees have been accepted both by the Admiralty and by shipowners in most cases and subject to certain limitations. I am to enclose a copy of the Sub-Committees' Report and to say that the rates recommended therein

have been accepted by the Admiralty in respect of ocean passenger liners classes II and III at page 6 of the Report; cargo liners class I at page 8; coasting passenger and cargo ships class I (*a*) at page 10; coasting cargo boats class I (*b*) at page 10 and tramp steamers at page 12. These rates, however, only apply to vessels requisitioned before the 31st December 1914. In respect of the first four classes, the rates are to continue during the whole period of engagement. In the case of tramp steamers they are to be reconsidered as from the 31st December. The rates to be paid for ships requisitioned after the 31st December have not yet been agreed to.

3. I am to say that the Government of India have now come to the following decision in consultation with the Secretary of State for India with regard to vessels requisitioned in this country. In the first place, vessels requisitioned on or before the 31st December last are to be paid for at the rates of hire laid down in the Charter Party concluded between Government and the owners. This rate will be observed for the whole period during which the vessel remains in Government service whether or not they were discharged and forthwith taken up again under the Impressment of Vessels Ordinance during this period. In the case of vessels requisitioned on or after the 1st of January last, payment is to be made at an advance rate of Rs. 10, and the claims of owners in regard to these vessels will be finally adjusted in consultation with the Secretary of State for India as soon as the Admiralty have decided what rates will be paid for ships requisitioned in the United Kingdom after 31st December 1914. The Secretary of State for India has been asked to give the Government of India the earliest possible intimation of the rates finally accepted for such vessels.

4. I am to add that the Government of India propose to appoint a Committee to examine claims other than those which have reference to the rate of hire and that an announcement will be made as soon as the Committee is constituted.—I have, etc.,

C. E. LOW,
Secretary to the Government of India.

ADMIRALTY TRANSPORT ARBITRATION BOARD.

The King has been pleased to direct that the constitution of the Board of Arbitration established in pursuance of His Majesty's Proclamation of 3rd August 1914, relating to the requisitioning of British ships and vessels for His Majesty's service shall be amended by the addition of certain further rules, and that the Panels from which the members of that Board are to be chosen shall be enlarged by the inclusion of additional representatives of the various interests concerned.

The following notification is therefore to be substituted for that published in the *London Gazette* of the 14th August:—

His Majesty has appointed—

The Right Honourable the Lord Mersey, P.C., 22, Grosvenor Place, S.W., to be President of the Board of Arbitration,

and William Walton, Esq., Donnington Holt, Newbury, Berks, to be Vice-President,

and has directed that the members of that Board shall be chosen from the following Panels, in the manner provided in the said rules:—

Government Nominees.

Admiral Sir Lewis Beaumont, G.C.B., K.C.M.G., St. George's, Hurstpierpoint, Sussex.

Admiral William H. Henderson, 3, Onslow Houses, S.W.

Admiral Charles G. Robinson, C.V.O., 3, Parklands, Surbiton.

Sir C. Inigo Thomas, G.C.B., 47, Evelyn Gardens, S.W.

Sir Henry J. Vansittart-Neale, K.C.B., Bisham Abbey, Marlow.

Captain Sir Charles E. H. Chadwick-Healey, K.C.B., K.C., R.N.R., Harcourt House, Cavendish Square, W.

Sir Richard D. Awdry, K.C.B., 63, Victoria Road, Kensington, W.

Sir Cornelius N. Dalton, K.C.M.G., 26, Belsize Lane, Hampstead, N.W.

Sir Nathaniel J. Highmore, K.C.B., Harbybrowe, Worcester Park, Surrey.

Stephen J. Graff, Esq., C.B., 45, Amherst Road, Ealing, W.

Hon. Thomas Pelham, C.B., Deene House, Putney Hill, S.W.

Shipowners.

The Right Hon. the Lord Inchcape, G.C.M.G., K.C.S.I., K.C.I.E., 9, Throgmorton Avenue, E.C.

C. Sydney Jones, Esq. (Chairman of the Liverpool Steam Shipowners' Association).

Thomas Royden, Esq. (Vice-Chairman of the Cunard Steamship Co.).

Oswald Sanderson, Esq. (Messrs. Thomas Wilson, Sons & Co., Hull).

I. M. Shields, Esq. (Peninsular and Oriental Steam Navigation Co.), 122, Leadenhall Street, E.C.

Captain Sir Owen Philipps, K.C.M.G., R.N.R. (Chairman of the Royal Mail Steam Packet Co.), 18, Moorgate Street, E.C.

Sir Kenneth S. Anderson, K.C.M.G. (Chairman of the Orient Line, Vice-President of the Chamber of Shipping of the United Kingdom), 5, Fenchurch Avenue, E.C.

W. J. Noble, Esq. (Messrs. Cairns, Noble & Co., Newcastle-on-Tyne).

R. Burton Chadwick, Esq. (Chairman of the Liverpool Shipowners' Association), 601, Tower Buildings, Liverpool.

F. C. Gardiner, Esq. (Messrs. James Gardiner & Co., Glasgow Chairman of the Advisory Committee on New Lighthouse Works, &c.).

F. S. Watts, Esq. (Chairman of the Shipowners' Parliamentary Committee), 7, Whittington Avenue, Leadenhall Street, E.C.

Sir Edward Hain (Chairman of the General Shipowners' Society, London).

James H. Warrack, Esq. (President of the Chamber of Shipping of the United Kingdom).

W. W. Jones, Esq. (Messrs. Evan Jones and Company, Boston Buildings, James Street, Cardiff).

General Trading.

J. Howard Glover, Esq., 57, Bishopsgate, E.C.

W. Lund, Esq. (Messrs. Harris and Dixon, Ltd., 81, Gracechurch Street, E. C.).

Coasting Trades.

The Right Hon. the Lord Inverclyde (Messrs. G. & J. Burns, 30, Jamaica Street, Glasgow).

James E. Tully, Esq., J.P., Milburn House, Newcastle-on-Tyne.

Captain H. B. Hooper, R.I.M. (Chairman, London Short Sea-Traders' Association), 15, Trinity Square, E.C.

Edward Nicholl, Esq., Cardiff and Bristol Channel Shipowners' Association, Cardiff.

William Cuthbert, Esq., Clyde Shipping Co., Glasgow.

Ernest Cook, Esq. (Messrs. Rogers and Bright, Ltd., 17, Water Street, Liverpool).

Oil Tank Steamer Owners.

Edward A. Cohan, Esq., c/o Messrs. H. E. Moss & Co., 18, Chapel Street, Liverpool.

Clive Bowring, Esq., c/o Messrs. C. T. Bowring & Co., Winchester House, Old Broad Street, E.C.

Cargo Owners.

R. A. Patterson, Esq. (Messrs. Patterson, Ellerby & Co., 24, St. Mary Axe, E.C.).

E. B. Tredwen, Esq. (Messrs. Gilbert J. McCaul & Co., 27, Walbrook, E. C.).

F. Becker, Esq. (Messrs. Becker & Co., 64, Cannon Street, E.C.).

Bankers.

Walter Cunliffe, Esq. (Governor of the Bank of England).

Brien Cokayne, Esq. (Director of the Bank of England), 22, Bishopsgate, E.C.

Sir Felix Schuster, Bart. (Chairman, Union of London and Smiths Bank), 2, Princes Street, Mansion House, E.C.

Underwriters.

Cecil Blogg, Esq., Lloyd's, E.C.

Sir Frederic Bolton, Lloyd's, E.C.

James Forbes, Esq., Lloyd's, E.C.

Henry C. Poland, Esq., Lloyd's, E.C.

Charles I. de Rougemont, Esq., Lloyd's, E.C.

Hugh G. Sicklemore, Esq., Lloyd's, E.C.

Marine Insurance Companies.

Herbert T. Hines, Esq. (Royal Exchange Assurance Corporation, Royal Exchange, E.C.).

E. L. Jacobs, Esq. (Alliance Assurance Co., Ltd., Bartholomew Lane, E.C.).

R. B. Lemon, Esq. (Marine Insurance Co., Ltd., 20, Old Broad Street, E.C.).

A. H. Roberts, Esq. (Indemnity Mutual Marine Insurance Co., Ltd., 1, Old Broad Street, E.C.).

T. J. Storey, Esq. (British and Foreign Marine Insurance Co., Ltd., 1, Old Broad Street, E.C.).

Insurance Brokers.

Walter E. Hargreaves, Esq., Winchester House, Old Broad Street, E.C.

Herman Simson, Esq., Lloyd's, E.C.

George R. Stamp, Esq., 32, Cornhill, E.C.

Charles Wright, Esq., 27, Cornhill, E.C.

Thomas Forbes, Esq., 3, Lothbury, E.C.

Akroyd Hyslop, Esq., J.P., Merchants' Marine Insurance Co., Hilton Grange, Sutton, Surrey.

Average Adjusters.

Thomas S. Cookes, Esq. (of Manley, Hopkins, Son and Cookes), 91, Gracechurch Street, E.C.

Arthur Lindley, Esq. (of Robert Lindley, Sons and Davidson), 83-90, Palmerston House, Bishopsgate, E.C.

William Richards, Esq. (of William Richards and Son), 70, Gracechurch Street, E.C.

M. A. Rundell, Esq. (of Dale and Rundell), 79½, Gracechurch Street, E.C.

F. C. Danson, Esq. (of F. C. Danson & Co.), Tower Buildings, Water Street, Liverpool.

A. H. May, Esq. (of A. H. May and Son), Phœnix Buildings, 78, St. Vincent Street, Glasgow.

Deck Officers.

Commander Alfred Houghton, R.N.R., 23, Catherine Street, Liverpool.

T. W. Moore, Esq., F.R.G.S., Imperial Merchant Service Guild, Lord Street, Liverpool.

Marine Engineers.

William Leo Marshall, Esq., General Secretary, Marine Engineers' Association, 15, East India Dock Road, E.

James Denny, Esq. (Messrs. Denny & Co., Engineers, and Messrs. W. Denny and Bros., Shipbuilders, Dumbarton, N. B.)

Seamen.

Peter Wright, Esq., Hillcrest, Gills Road, Newport, Mon.

T. Lewis, Esq., President of British Seafarers' Union, Southampton.

Seamen and Firemen.

J. Havelock Wilson, Esq., Maritime Hall, West India Dock Road, E.

Ships' Stewards, &c.

Joseph Cotter, Esq., 22, Canning Place, Liverpool.

The procedure set out in the following rules is to be followed so far as may be practicable in the circumstances of each case:—

RULES.

1. All claims whatsoever arising out of or in respect of the requisitioning of any British ship or vessel under His Majesty's

Proclamation of the 3rd day of August 1914 shall be made out of full detail and left in triplicate with or sent to the Secretary of the Admiralty, Whitehall, S.W., so soon as may be, and in no case later than within one month from the taking up of the ship or vessel for His Majesty's service.

2. The claim shall be accompanied with all necessary vouchers and supporting documents and such explanatory statement as may be required to make clear the nature of the claim and the grounds thereof.

3. Each claim shall be considered by the Admiralty, who shall negotiate with the Claimant with a view to the adjustment and settlement thereof by agreement.

4. If the Admiralty and the Claimant fail to arrive at an agreement within a reasonable time to be determined in each case by the President of the Board of Arbitration, the Admiralty shall report the matter with the necessary papers to the President, who shall refer the claim to two Arbitrators selected by him from the Panels of Arbitrators for consideration and report. The Arbitrators so selected shall have regard to any directions or instructions they may receive from the President; they may call for such further papers, evidence and particulars as they may require, and—if they think fit—may call upon the Admiralty and the Claimant either to argue the matter before them or to submit written arguments on any points.

5. The joint award of such Arbitrators shall be final. If they are unable to agree, the matter shall be referred to the President of the Board of Arbitration as Umpire, who may require such further papers, evidence, particulars or argument as he may deem necessary. The award of the President shall be final.

6. The President may direct that any claim coming before the Board may be heard and disposed of by a tribunal consisting of the President or Vice-President sitting with two Arbitrators selected by the President from the Panel, and that the award of any two members of such Tribunal shall be final and conclusive, and shall not be subject to appeal or review.

7. The President may, from time to time, vary or supersede the existing Rules for regulating the procedure of the Board, or of the Arbitrators nominated by him, to such extent as he may consider necessary or desirable, and may also make additional rules of procedure.

8. The President may, from time to time, authorise the members of the Panel as a body, or any of them, and whether with or without the inclusion of himself or of the Vice-President, to act as a Board for the consideration of questions of general applicability, such as the approximate monthly rate of hire for vessels of different classes and similar matters. Arbitrators nominated by the President in particular cases may have regard to, and consider, but shall not be bound by, the conclusions of any Board so constituted upon the questions submitted to such Board, and the fact that any Arbitrator appointed by the President in a particular case has been a member of any such Board, shall be no objection to his competency as an Arbitrator in such particular case.

The President may authorise any person or persons who, in his opinion, will efficiently and sufficiently represent the interests of parties concerned in any such question of general applicability submitted to any such Board, to appear before the Board and represent such interests accordingly.

9. The Arbitrators, or, in the event of their disagreement, the President, or Vice-President, may make interim awards as regards any of the questions submitted to them.

10. It shall be competent for the Arbitrators, adjudicating upon any claim, to receive as evidence any information, statements or testimony, which may appear to them likely to be of assistance, notwithstanding that the same may not be evidence according to law.

11. Any matter or question of procedure not disposed of by these rules or any question arising thereon shall be determined by the President of the Board of Arbitration as in his discretion he shall think fit to direct.

12. The Vice-President of the Board of Arbitration may by direction of the President act in any matter hereunder for the President, and he may also act as President should the President for any reason at any time be unable to act. Any direction or decision of the Vice-President when so acting for or as the President shall be as effectual as though made or given by the President.

ADMIRALTY, WHITEHALL, S.W.,
31st August 1914.

No. 3231-3234-W.

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 30th March 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to address you in continuation of my letter No. 2969-2972-W., dated the 18th instant, on the subject of the adjustment of claims for the hire of British vessels requisitioned for military purposes. In that letter the procedure for the calculation and adjustment of payments for the hire of vessels was explained for the information of your Chamber. I am now to intimate the manner in which the Government of India propose to settle subsidiary claims arising in connection with these requisitions.

2. As indicated in the concluding paragraph of my earlier letter, it is proposed that a Committee shall be appointed to examine such claims. The Committee will probably consist of three specially selected officers. Government consider it desirable, however, that in prosecuting their enquiries the Committee should have the assistance, at each port which they will visit, of non-official advisers of wide commercial experience. I am to inquire whether this proposal commends itself to your Chamber, and, if so, I am to ask if they will be so good as to suggest, with as little delay as possible, the names of two gentlemen who will be willing to assist the Committee in this capacity at Bombay.—I have, etc.,

C. E. LOW,
Secretary to the Government of India.

TELEGRAM, DATED SIMLA, 10th April 1915.

From—Secretary to the Government of India, Commerce and Industry Department.

To—Secretary, Chamber of Commerce, Bombay.

Reference this Department's letter 3231-3234-W., dated 13th March 1915, Impressment Claims Committee. Please wire names of two non-official Commercial Advisers as urgently as possible.

TELEGRAM No. 709, DATED BOMBAY, 12th April 1915.

From—Acting Secretary, Chamber of Commerce, Bombay.

To—Secretary to the Government of India, Department of Commerce and Industry, Simla.

Reply your telegram, dated 10th instant; this Chamber nominates Malcolm N. Hogg, of Forbes, Forbes, Campbell and Co., and A. H. Froom, Superintendent, P. and O. S. N. Co., as two non-official Commercial Advisers to Impressment Claims Committee.

No. 757 OF 1915.

CHAMBER OF COMMERCE,

BOMBAY, 16th April 1915.

The SECRETARY TO GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to acknowledge receipt of your letter No. 2969-2972-W., dated 18th ultimo, and its enclosures, and of your letter No. 3231-3234-W., dated the 30th ultimo, on the subject of the adjustment of claims for the hire of British vessels requisitioned for Military and Naval purposes.

I am to inform you that my Committee have perused with interest the papers which accompanied your letter of the 18th ultimo. The documents have also been circulated to the Shipping Companies, Members of this Chamber, who have no remarks to offer in connection therewith.

With regard to your subsequent letter, dated the 30th ultimo, I am to state that your proposals for the formation of an Impressment Claims Committee meet with the approval of my Committee and as already stated in this office telegram, dated the 12th instant, Mr. Malcolm N. Hogg, of Messrs. Forbes, Forbes, Campbell & Co., Ld., and Mr. A. H. Froom, Superintendent, P. and O. S. N. Co., have been nominated to assist the Committee in Bombay as non-official Commercial Advisers.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 4199-4221-W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 19th April 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of the correspondence ending with your telegram, dated the 12th instant, I am directed to forward, for the information of your Chamber and for communication to its members, copies of a Press Communique publishing a resolution which has been issued on the appointment of a Committee to examine claims arising from the requisition of vessels for military purposes. —I have, etc.,

H. A. F. LINDSAY,
Under Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 17th April 1915.

PRESS COMMUNIQUE.

The following resolution, which has been issued by the Government of India in the Department of Commerce and Industry appointing a Committee to examine claims arising from the requisition of vessels for military purposes, is published for general information :—

The Government of India have been in close and constant communication with the Secretary of State regarding the procedure to

be adopted in requisitioning merchant vessels for Government service connected with the war; rates of hire to be paid; and the liability for fitting out charges and third party claims. A final decision regarding the rates of hire and outstanding claims could not be arrived at pending the receipt of the Admiralty Transport Arbitration Board Sub-Committees' Report and the orders of the Admiralty thereon. These have now been received and were communicated to Chambers of Commerce concerned in the letter in this Department No. 2969-2972-W., dated the 18th March 1915. As intimated in that letter vessels requisitioned in India on or before the 31st December 1914, will be paid for at the rate of hire fixed in terms of the Charter Party covering the requisition. The owners of vessels taken up on or after the 1st of January 1915 will receive an advance of Rs. 10 per ton per mensem, and their claims in regard to these vessels will be finally adjusted in consultation with the Secretary of State as soon as the Admiralty have decided what rates will be paid for ships requisitioned in the United Kingdom after the 31st December 1914. The Secretary of State has been asked to give the Government of India the earliest possible intimation of the rates finally accepted for such vessels.

2. In the meantime it is recognised that many claims other than those which have reference to the rate of hire still remain outstanding in respect of requisitioned vessels. As the Government of India indicated in their letter of the 18th March 1915 to Chambers of Commerce, they have now decided to appoint a Committee to examine such claims. It will consist of—

R. E. ENTHOVEN, ESQ., C.I.E., I.C.S., *President*.

THE HON'BLE Mr. H. L. STEPHENSON, C.I.E., I.C.S.
MAJOR E. B. PEACOCK, I.A. } *Members*.

The Committee will visit the principal ports from which vessels have been requisitioned, and in conducting their enquiries they will be assisted by the advice of two non-official representatives of commercial circles, nominated by the Chamber of Commerce at each port.

The non-official assessors nominated by the various Chambers of Commerce, are—

Bombay { Malcolm N. Hogg, Esq., of Messrs. Forbes, Forbes, Campbell and Co.
A. H. Froom, Esq., Supdt., P. & O. S. N. Company.

Karachi { W. V. Nicholas, Esq.
E. L. Price, Esq.

Madras { Gordon Fraser, Esq., Chairman, Madras Chamber of Commerce.
C. B. Simpson, Esq.

Bengal { Hon. Mr. F. H. Stewart, Presdt., Bengal Chamber of Commerce.
Archibald Birkmyre, Esq.

Burma { E. O. Anderson, Esq., Manager, Bulloch Brothers and Co., Ltd.
B. E. G. Eddis, Manager, Arbuthnot and Co.

3. The terms of reference to the Committee are as follows:—

(*a*) Their primary duty will be, with the assistance of the assessors at each port visited, to examine subsidiary claims arising in connection with the requisition of vessels for Government service. These claims fall generally under three heads:—

(1) cost of fitting the ship where this cost has been met by the owner;

(2) claims in connection with the removal of cargo already loaded when the ship was requisitioned;

(3) such other subsidiary claims as may be brought forward for examination.

(*b*) In reporting upon these claims the Committee are desired firstly, to classify them, so far as this can conveniently be done; secondly, to indicate their recommendations regarding the adjustment of claims, either individually or by classes; and, thirdly, to report whether their recommendations have or have not received the consent of the claimants, and how far they are supported by documentary evidence.

(c) The Committee will further report whether there are any claims still outstanding for the hire of ships already requisitioned and submit proposals where necessary for their settlement on the lines laid down in paragraph 1 of this Resolution.

4. The Government of India have recently received information from the Secretary of State for India in his telegram, dated the 15th April, that His Majesty's Government have decided that in no case will third party claims be admitted. In view of these instructions, the Committee will consider only such claims as are put forward on behalf of shipowners or their representatives, and the examination of claims arising out of third party commitments must be definitely excluded from the scope of the enquiry. The Government of India are making further enquiries from the Secretary of State in regard to this latter class of claims.

5. Maritime Local Governments are requested to give all necessary assistance to the Committee and to the non-official assessors, and also to persons interested in placing their claims before the Committee.

Nos. 40-44.

TRANSPORT CLAIMS COMMITTEE,
DEPARTMENT OF COMMERCE AND INDUSTRY.

BOMBAY, 3rd May 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward the enclosed copy of a notice published in the newspapers regarding the submission of claims for the taking up of vessels for War Transport purposes.—I have, etc.,

OSWALD J. R. KERSHAW,
Pesnl. Asst. to the Prsdt., Transports' Claims Committee.

NOTICE.

SHIP-OWNERS and agents whose claims have not already been submitted to the Director, Royal Indian Marine, are requested to submit to the undersigned as early as possible and in any case not later than the 10th May 1915, any claims they may have to put forward for investigation by the Committee appointed by Government to enquire into matters arising out of the taking up of vessels for War Transport purposes.

All claims should be accompanied by full details as to the circumstances in which the sums claimed were expended and the names of the party or parties by and to whom they were paid.

R. E. ENTHOVEN,
President,
Transports' Claims Committee.

SECRETARIAT BUILDINGS,
BOMBAY, 27th April 1915.

No. 941 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th May 1915.

THE UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to acknowledge receipt of your letter No. 4199—4221-W, dated the 19th ultimo, forwarding for the information of this Chamber copies of a Press Communiqué, dated the 17th idem, publishing a resolution which has been issued on the appointment of a Committee to examine claims arising from the requisitioning of vessels for Military purposes.

2. My Committee have noticed with regret that the Committee above referred to will consider only such claims as are put forward on behalf of Shipowners or their representatives, and that the examination of claims arising out of third party commitments must be definitely excluded from the scope of the enquiry.

3. My Committee have reason to believe that the majority of outstanding claims arising from the impressment of vessels will come under the head of "third party claims" and would further point out that such claims have already been in abeyance for a considerable period of time.

4. Such being the case, my Committee would respectfully submit that it is a matter of primary importance that such claims be considered and dealt with, with the least possible delay, and they trust that the further enquiries, which they are glad to note are being made by Government from the Secretary of State, will lead to a satisfactory and early disposal of this class of claims.—I have, etc.,

T. W. BIRKETT,
Chairman.

NOËL WILKINSON,
Acting Secretary.

No. 6215-6236/W.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 11th May 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to the 4th paragraph of the Resolution in this Department, No. 4007-4036/W, dated the 17th ultimo, constituting the Transport Claims Committee, I am directed to enclose for the information of your Chamber, copy of a Communique which has been issued to-day announcing that His Majesty's Government have now agreed to the examination of third party claims by the Committee. As you will see from the terms of the Communique, all enquiries in respect of such claims should be addressed to the President of the Committee at the Secretariat Building, Bombay. —I have, etc.,

H. A. F. LINDSAY,
Under Secy. to the Govt. of India.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 11th May 1915.

PRESS COMMUNIQUE.

It is announced for general information that His Majesty's Government have now agreed to the examination of third party claims by the Transport Claims Committee. Claims of this character will, therefore, be examined and classified by the Committee, but it should be clearly understood that the Committee have no power to commit Government to any course of action in regard to such claims. All enquiries with reference to these claims, and also with reference to other claims to be examined by the Committee, should be addressed to the President of the Committee at the Secretariat Buildings, Bombay.

No. 94.

TRANSPORTS' CLAIMS COMMITTEE,
DEPARTMENT OF COMMERCE AND INDUSTRY.
BOMBAY, 12th May 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to inform you that in modification of paragraph 4 of Government of India Resolution No. 4007-4036-W—appointing this Committee, it has since been decided that the Committee may examine and classify third party claims on the distinct understanding that Government admits no liability for such claims, and is not committed by the action of the Committee in respect of them.

A communication will be made to your Chamber later giving the dates on which the Committee will examine the various claims received by the Director, Royal Indian Marine, or by the Committee.—I have, etc.,

R. E. ENTHOVEN,
President.

No. 128.

TRANSPORTS' CLAIMS COMMITTEE,
DEPARTMENT OF COMMERCE AND INDUSTRY.
BOMBAY, 25th May 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to inform you that this Committee has been asked to examine any claims on behalf of shipowners for the refund of insurance premiums paid by them under the Imperial Government War Risks Insurance Scheme before their vessels were taken up as transports. It appears to the Committee that such payments and claims for refund could ordinarily only be made in the United Kingdom, where the Government Insurance Bureau is established. In event of any such claims being outstanding in this country, I would request that they may be submitted at once, with the particulars shown below :—

(1) Period of policy and date of commencement.

(2) Evidence that the value of the ship upon which the premium (in respect of which claim is made) is calculated is the amount entered in the War Risk Insurance books and no more.—I have, etc.,

R. E. ENTHOVEN,
President.

APPENDIX C-4.

ROYAL PROCLAMATION, DATED 7TH JANUARY 1915, *RE* TRADING WITH THE ENEMY.

No. 2724 OF 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 6th March 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward a copy of the letter from the Government of India, Department of Commerce and Industry, No. 1903-1906/S.W., dated 26th February 1915 together with a

copy of its accompaniment, on the question of extending the effect of the Royal Proclamation, dated 7th January 1915, to British India, and to request that the opinion of the Chamber thereon may be forwarded to this Government as early as possible.—I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

No. 1903-06/S.W.

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 26th February 1915.

The CHIEF SECRETARY to the GOVERNMENT OF BOMBAY.

SIR,—I am directed to enclose a copy of a Royal Proclamation, dated the 7th January 1915, for the information of His Excellency the Governor in Council and to request that the Government of India may be favoured with the views of the Government of Bombay as to the desirability of extending the effect of the Proclamation to British India.

2. As the meaning of the Proclamation is not altogether clear, it is considered advisable to explain in some detail the view which the Government of India take of the effect which the application of the proclamation will have on persons resident, carrying on business, or being in British India. It should be mentioned that the language of the Proclamation, if extended to British India would require modification to the extent that for the words "United Kingdom," *only where they first occur* in the text, should be substituted "British India." The effect would thus be that transactions of the kind specified in paragraph 1 of the Proclamation, if entered into after the date of the extension, by persons, firms or companies, resident, carrying on business, or being in British India, would, subject to the proviso to the paragraph, be transactions with an enemy, in all cases, save where the branch was situated in the United Kingdom.

Put briefly, the effect would be to prevent persons in British India doing banking business with enemy firms or doing any business with enemy banks in (*e.g.*), British India, France, Java, or the United States of America, if such firms or banks had headquarters in hostile territory. The difference in meaning between the terms "enemy firms" and "hostile firms" will no doubt receive attention. The importance of preventing transactions of this kind is apparent from the fact that at present Germany can obtain funds on bills collected through branches of her banks in neutral territories. With regard, however, to the case of enemy firms in British India, the prohibition of the Proclamation if applied to India, will override any license already granted to hostile firms, and it will be necessary to consider whether this is likely to cause any inconvenience in practice. This effect, however, can be avoided by utilising the power conferred by paragraph 3 of the Proclamation of October the 8th which is to be construed as one with this Proclamation and declaring that acts done or to be done in accordance with the terms of a license granted under the Hostile Foreigners Trading Order shall in case of branches in British India be exempted from the operation of the Proclamation as extended. It must be remembered that the contingency which the Proclamation is designed to prevent is already guarded against to a considerable and perhaps adequate extent. This consideration will no doubt be borne in mind by the Government of Bombay in expressing their views on the question now referred to them.

3. I am to request that the opinion of the Bombay Chambers of Commerce may be obtained and communicated to the Government of India, and that a reply may be sent to this letter at a very early date.—I have, etc.,

S. H. SLATER,
Under Secy. to the Govt. of India.

BY THE KING.

A PROCLAMATION RELATING TO TRADING WITH THE ENEMY.

GEORGE R. I.

Whereas by Our Proclamation, dated the 9th day of September 1914, called the Trading with the Enemy Proclamation, No. 2,

certain prohibitions as therein more specifically set forth, were imposed upon all persons therein referred to:

And whereas by Our Proclamation, dated the 8th day of October 1914, the Trading with the Enemy Proclamation, No. 2, was amended as therein more specifically set forth:

And whereas by Our Proclamation, dated the 5th day of November 1914, it was declared that the aforesaid Proclamations amongst others, should apply to the state of war existing between Us and the Sultan of Turkey:

And whereas it is desirable to extend the scope of the prohibitions contained in the aforesaid Proclamations in the manner hereinafter appearing:

Now, therefore, We have thought fit, by and with the advice of Our Privy Council, to issue this Our Royal Proclamation, declaring, and it is hereby declared, as follows:—

1. Notwithstanding anything contained in paragraph 6 of the Trading with the Enemy Proclamation, No. 2, transactions hereafter entered into by persons firms or companies resident carrying on business or being in the United Kingdom—

(*a*) in respect of banking business with a branch situated outside the United Kingdom of an enemy person firm or company, or

(*b*) in respect of any description of business with a branch situated outside the United Kingdom of an enemy bank,

shall be considered as transactions with an enemy:

Provided that the acceptance payment or other dealing with any negotiable instrument which was drawn before the date of this Proclamation shall not, if otherwise lawful, be deemed to be a transaction hereafter entered into within the meaning of this paragraph.

2. The power to grant licences on our behalf vested by paragraph 8 of the Trading with the Enemy Proclamation, No. 2, in a

Secretary of State, or the Board of Trade, may also be exercised by the Lords Commissioners of Our Treasury.

3. If the Governor in Council of any British possession shall issue a Proclamation extending the provisions of this Proclamation to transactions by persons firms or companies resident carrying on business or being in that possession such first mentioned Proclamation shall have effect as if it were part of this Proclamation.

4. This Proclamation shall be read as one with the Trading with the Enemy Proclamation, No. 2, and with Our Proclamation dated the 8th day of October amending the same.

Given at Our Court at Buckingham Palace, this Seventh day of January, in the year of our Lord one thousand nine hundred and fifteen, and in the Fifth year of Our Reign.

GOD SAVE THE KING.

No. 754 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 15th April 1915.

The UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 2724, dated the 6th ultimo and its accompaniments, on the question of extending the effect of the Royal Proclamation dated the 7th January 1915, to British India and requesting the views of this Chamber on the subject.

2. In reply I am to state that my Committee do not see the necessity of extending the said Proclamation to British India. It however Government should decide to do so, my Committee feel that it is essential that the banking transactions which it is sought to prohibit should be clearly defined and that "hostile firms" in British India should be exempted from the operation of the Proclamation.

3. In conclusion, I am to add, that if the Proclamation be applied in its present form to British India, my Committee fear that considerable difficulty will be experienced in ascertaining whether a firm or company carrying on business in a neutral country is or is not an "enemy" concern, and they are therefore of opinion that the term "enemy", as used in this connection, should also be clearly defined.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

APPENDIX C-5.

ALIEN ENEMIES IN INDIA.

MADRAS CHAMBER OF COMMERCE,
MADRAS, 17th July 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to enclose copy of a letter which this Chambe has addressed to the Government of India, Home Department, on the subject of alien enemies in India, and to express the hope that you will see your way to support it.—I remain, etc.,

A. LAWSON,
Secretary.

MADRAS CHAMBER OF COMMERCE,
MADRAS, 13th July 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT,
Simla.

SIR,—The Chamber wishes to bring to the notice of the Government of India the position of alien enemies in India, a subject of increasing and anxious concern to the public.

The Chamber is strongly of opinion that all male alien enemies, particularly Germans, ought forthwith to be interned, and that German women and children should be repatriated, or if that, for any reason, is impracticable, should be interned. The Chamber also considers that the conditions of internment should be more strict than they appear to be at present. These measures appear to the Chamber to be necessary for a variety of cogent reasons. Although in the greater part of India complete tranquillity prevails and the vast majority of Indians have most loyally and zealously identified themselves with the British cause, the credulity of the uneducated classes renders them liable to be exploited by any German who chooses to start a rumour.

Of all alien enemies still at large, Missionaries probably have most influence. The personal character of most of them and the material benefits their work may have conferred on the people secure for their statements no little weight, and if, inspired by natural prejudices rather than actual malevolence, they discredit British news and opinions and magnify the power and defend the policy of their country, they can cause serious misunderstanding and unrest. To what extent alien enemies have used their opportunities is difficult to say, but the mere possibility of their doing so causes public anxiety, imposes a trying vigilance on the Police and other authorities, and constitutes sufficient reason for their internment. The Chamber would remind the Government that similar views have been expressed in a letter—written several months previous to its publication in the *Madras Mail* of the 29th May, from the Rev. Dr. W. Miller, C.I.E., a Missionary himself and a gentleman with a life-long knowledge of Indian conditions. In the course of that letter Dr. Miller, wrote:—" .....Every German, and especially those who by intelligence and character have the greatest influence, should be removed from all places where it is in their power to give aid to our adversaries in this tremendous struggle. It is needless to say that the German ladies connected with those Missions should be included in the measures it has become necessary to take." Dr. Miller cited the removal of British Missionaries from Hungary, where in peace they were in cordial relations with the Government, as a noteworthy precedent.

Next, the Chamber wishes to urge on Government the desirability of the prompt and complete closure of German trading firms. That certain of these should have been permitted to carry on business, under supervision, for a period was perfectly reasonable, if it was thereby intended to allow the completion of business already undertaken when war broke out. But the continuance of business, and initiation of new dealings, months after war began appears to the Chamber without justification. If the object in view is the handing over to their proprietors of enemy business concerns at the end of the war in the same condition as they were in when hostilities began, the Chamber most respectfully but very firmly protests against such a policy. Germans, as such, have absolutely no claim on any British authority for lenient treatment. On the contrary, the illegal and brutal methods by which their countrymen have conducted this war call for the severest treatment of them that British conceptions of justice and humanity permit. The Chamber wishes to place on record its strong protest against the policy of conducting the above-mentioned business concerns in a manner likely to place German merchants and traders in India at the end of the war much where they would have been if hostilities had never broken out. Such a policy is inconsistent with the economic interests of the Empire. The Chamber strongly recommends that, wherever possible, all German industrial enterprises, such as Henke's Tile works at Feroke, on the Malabar Coast, be sold as going concerns, and that all alien enemy enterprises, without exception, be closed down at the earliest possible date.

The Chamber would further urge on the Government the immediate consideration of restrictions on German enterprise in India after the war, by special taxation or otherwise.

Consistently with these measures, the Chamber requests the Government to remove from the Public Services any persons of enemy alien nationality who may still be employed in them, and to frame restrictions on the future employment by the State of other than British subjects.

Finally, the Chamber is of the opinion that naturalisation taken out after the outbreak of war should not be recognised, and that no further naturalisation of aliens of enemy nationality should be permitted.—I have, etc.,

H. S. FRASER,
Vice-Chairman.

No. 1565 OF 1915.

CHAMBER OF COMMERCE,

BOMBAY, 5th August 1915.

The SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—I have the honour to address you on behalf of my Committee on the subject of a letter (copy attached) which has been addressed by the Madras Chamber of Commerce to the Government of India, regarding the position of alien enemies in India, and which my Committee have been requested to support.

While fully sympathising with the views expressed in the 2nd, 3rd and 4th paragraphs of the letter under reference, my Committee, before addressing the Government of India in the matter would be very pleased if Government would inform them what steps have already been taken and what steps it is proposed in the future to take with regard to alien enemies of both sexes and naturalized British subjects of hostile alien origin, in this Presidency.

I am further desired to enquire what action, if any, Government propose to take with regard to trade marks owned by hostile aliens.—I have, etc.,

T. W. BIRKETT,
Chairman,
NOËL WILKINSON,
Ag. Secretary.

No. 5610 W.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 23rd August 1915.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—In reply to your letter No. 1565, dated the 5th August 1915, I am directed to state that it is the intention of Government (1) to repatriate all German and Austrian males of non-military age and all women and children, whether now interned or at large, and (2) to keep all men of military age, whether now interned or at large, in a prisoners' camp.

2. Such few exceptions as may be made will be allowed for strong reasons only.—I have, etc.,

J. E. C. JUKES,
Deputy Secretary to Government.

No. 1707 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 3rd September 1915.

The DEPUTY SECRETARY TO GOVERNMENT,
POLITICAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 5610 W, dated the 23rd ultimo, and, in conveying to you the thanks of my Committee for the information you have afforded them, to state that the steps which are being taken with regard to alien enemies in India meet with their very cordial approval. My Committee, however, further desire me to invite your attention to the question of naturalised British subjects of hostile alien origin resident in this country, and to enquire what steps, if any, Government propose to take with regard to such persons. My Committee are of opinion that this question is one which calls for immediate and careful consideration.

In conclusion, I am to refer you to the third paragraph of my letter No. 1565, dated the 5th ultimo, and to state that any information which Government may be pleased to afford them in respect thereof will be much appreciated by my Committee.—I have, etc.,

T. W. BIRKETT,
Chairman,

NOËL WILKINSON,
Ag. Secretary.

No. 10020 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 21st September 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 1565, dated 5th August 1915, forwarding copy of a letter, dated 13th July 1915, addressed by the Madras Chamber of Commerce to the Government of India, regarding the desirability of prompt and complete closure of German firms, and enquiring what action Government proposes to take with regard to trade marks owned by hostile aliens, I am directed to state that Government recognises the importance of the question of trade marks and will undertake to see that it receives attention. The question however is surrounded with difficulties, which can only be solved when information as to the general policy to be followed by the Home Government is forthcoming. This Government therefore regrets that it is impossible to make any statement as to the action to be taken with regard to trade marks owned by hostile aliens at the present time.—I have, etc.,

J. A. POPE,
Under Secretary to Government.

No. 6372 W.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 23rd September 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 1707, dated the 3rd September 1915, I am directed to state that the question of naturalised British subjects of hostile alien origin is still under the consideration of Government; and that a reply to paragraph 3 of your letter No. 1565, dated the 5th August 1915, is being sent to you by the Revenue Department.—I have, etc.,

J. E. C. JUKES,
Deputy Secretary to Government.

No. 1955-144 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 23rd October 1915.

The SECRETARY TO GOVERNMENT,
POLITICAL DEPARTMENT,
Bombay.

SIR,—With reference to the correspondence ending with your letter No. 6372, dated 23rd ultimo, I am directed to inform you that my Committee have again had under consideration the question of naturalized British subjects of hostile alien origin and, in the light of the further information that has been placed before them in this connection, they consider it imperative that all such naturalized subjects should be interned without delay.

2. There are several cases in Bombay, details of which will be submitted if Government considered it desirable, and my Committee respectfully contend that while these people of hostile alien origin are permitted to remain at large, India cannot be free from the same grave danger of espionage as has threatened the mother country since the outbreak of war.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX C-6.

CENSORSHIP OF LETTERS BETWEEN BOMBAY AND MARMAGOA.

ASSOCIACAO COMMERCIAL
DA INDIA PORTUGUEZA,
NOVA GOA, 10th April 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We beg to approach you with a view of obtaining through your medium from the Government of Bombay that the correspondence of local merchants to the Banks in Bombay and *vice versa* should not suffer the delay of Censorship in Belgaum as this is very prejudicial to the interest of the Commerce.

Drafts from Home at 8 days' sight and *at sight* have generally to be protested and wharfage and storage paid in Marmagoa owing to the delay in the arrival of the shipping documents.

We believe that the British Government will see no inconvenience in attending to our request in as much as there are no merchants here unfavourable to the allies, and whose correspondence therefore can deserve suspicion.

Hoping you will give the matter your valued attention.—Yours faithfully,

J. J. DE CUNHA,
Vice-President.

No. 812 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd April 1915.

The UNDER SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—I am desired by my Committee to address you on the subject of the delay which is at present caused by the censorship of letters passing between Marmagoa and Bombay.

2. My Committee would point out that drafts and documents against goods shipped to Marmagoa are commonly sent direct to the Exchange Banks in Bombay. The Banks then forward the drafts to Marmagoa and on receipt of payment against the same, they pass on the Shipping Documents. This procedure necessitates three separate postal communications passing between Bombay and Marmagoa and as each is subjected to delay from censorship, much time is lost. Owing to this delay, and to the fact that the English Mail now takes three weeks instead of two to bring the documents to Bombay, goods shipped direct to Marmagoa frequently arrive at their destination before the documents are received by the consignee, thus causing considerable hardship to merchants at that Port.

3. This being the case, my Committee would respectfully suggest that Government enquire into the matter and take such steps as may be necessary to expedite the censorship at Belgaum, with a view to minimising the difficulties referred to above.—I have, etc.,

T. W. BIRKETT,
Chairman,

NOËL WILKINSON,
Acting Secretary.

No. 807 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd April 1915.

The VICE PRESIDENT,
ASSOCIACAO COMMERCIAL DA INDIA PORTUGUEZA,
Nova Goa.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 10th instant, regarding delay due to the censorship of letters between Marmagoa and Bombay and to inform you in reply thereto that my Committee have addressed the Government of Bombay in support of your representation.—I am, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 3679-W.

POLITICAL DEPARTMENT,

BOMBAY CASTLE, 3rd May 1915.

The HON'BLE MR. T. W. BIRKETT,
CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 812, dated the 22nd April 1915, I am to say that if the class of letters to which you refer could be marked in some way and thus made easily distinguishable, it might be possible to arrange for their being given priority of attention by the Censor at Belgaum. I am, therefore, to invite your suggestions as to the best method of marking.—I have, etc.,

J. E. C. JUKES,
Deputy Secretary to Government.

No. 991 OF 1915.

CHAMBER OF COMMERCE,

BOMBAY, 14th May 1915.

The DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
POLITICAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No 3679-W, dated the 3rd instant, on the subject of the censorship of letters between Marmagoa and Bombay, and in reply thereto to state that my Committee understand that practically all the correspondence relating to shipping documents between the Banks in Bombay and the Banks and Merchants in Marmagoa is sent by registered post.

2. Such being the case, my Committee would suggest that Government arrange for the Censor at Belgaum to give priority of attention to all registered letters of the nature indicated on which the contents are specified and attested by the senders in the left hand bottom corner of the cover.

3. In event of Government's approving of the above suggestion and being pleased to give it effect, my Committee will be very glad to notify the parties concerned both in Marmagoa, through the Commercial Association of Portuguese India in that port, and in Bombay.—I have, etc.,

T. W. BIRKETT,
Chairman.

NOËL WILKINSON,
Acting Secretary.

No. 4021-W.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 20th May 1915.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to the correspondence ending with your letter No. 991, dated the 14th May 1915, regarding the censorship of letters between Marmagoa and Bombay, I am to forward, for the information of your Chamber, a copy of my letter No. 4020-W of to-day's date to the Censor, Belgaum, on the subject.—I have, etc.,

J. E. C. JUKES,
Deputy Secretary to Government.

No. 4020-W.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 20th May 1915.

THE CENSOR,
Belgaum.

SIR,—I am directed to forward herewith copies of the marginally noted correspondence on the subject of the censorship of letters between Marmagoa and Bombay.

Letter No. 812, dated the 22nd April 1915, from the Chamber of Commerce, Bombay.
Government letter No. 3679-W., dated the 3rd May 1915.
Letter No. 991, dated the 14th May 1915, from the Chamber of Commerce, Bombay.

2. It will be seen that the Chamber of Commerce, Bombay, states that practically all the correspondence relating to shipping documents between banks in Bombay and banks and merchants in Marmagoa is sent by registered post. The Chamber requests that priority of attention may be given to all registered letters of this nature on which the contents are specified and attested by the senders in the left hand bottom corner of the cover.

3. I am to ask that you will, as far as possible, give priority to letters of this kind.—I have, etc.,

J. E. C. JUKES,
Deputy Secretary to Government.

No. 4097-W.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 26th May 1915.

THE CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to my letter No. 4021-W., dated the 20th May 1915, regarding the censorship of letters between Marmagoa and Bombay, I am directed to forward, for your information, a copy of a letter No. 600, dated the 22nd May 1915, from the Censor at Belgaum.—I have, etc.,

J. E. C. JUKES,
Deputy Secretary to Government.

No. 600.

OFFICE OF THE CENSOR, BELGAUM,
STATION BELGAUM, dated 22nd May 1915.

J. E. C. JUKES, Esq.,
DEPUTY SECRETARY TO GOVERNMENT,
Bombay.

SIR,—I am in receipt of your letter No. 4020 of the 20th May, requesting me to give priority of censorship to commercial correspondence between Marmagoa and Bombay.

2. In reply, I have the honour to state that, since the 26th November 1914, all commercial correspondence has been treated in the manner set forth below and personally attended to by the Assistant Censors.

3. Registered letters received from the Post Office at about 11 a.m. are censored and returned to the Post Office between 3 and 4 p.m. the time occupied in dealing with them being five hours.

4. Unregistered letters are received as follows :—

(*a*) the first bag containing letters from Madras and intermediate stations for Marmagoa and *vice versa* reaches the censor's office at 6-30 a.m. and its contents are returned to the Post Office at 8 a.m.

(*b*) the second bag received at the same hour contains letters for Bombay and intermediate stations from Goa. Its contents are returned to the Post Office at 11-30 a.m.

(*c*) the third bag reaching the censor's office at about 11 a.m. contains letters from Bombay and intermediate stations for Goa and is returned to the Post Office by 4-30 p.m. and you will thus observe that every postal article sent to the censor's office is dealt with and returned to the Post Office within six hours of its receipt and that the present system is not susceptible of improvement.

5. The introduction of a special mark to distinguish letters containing shipping documents would in no way tend to accelerate their despatch but it might minimise the practice of commercial firms' employees using their firms' stationery to assure preferential treatment being accorded to their private letters.—I have, etc.,

J. A. LOUDON,
Lieut.-Colonel,
Censor, Belgaum.

No 1158 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 2nd June 1915.

THE DEPUTY SECRETARY TO GOVERNMENT,
POLITICAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge with thanks receipt of your letter No. 4097-W., dated the 26th ultimo, and of the copy of a letter from the Censor at Belgaum, which accompanied it.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

APPENDIX C-7.

COTTON SOWINGS.

No. A/4546 of 1915.

POONA, 10th May 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—It has to be decided during the next week whether it is desirable that Government should advise the cultivators in the cotton districts to reduce cotton sowings considerably next season, and I have the honour to request that you will be so good as to ask your Committee to express an opinion on the subject.

2. In spite of the low prices of cotton during the present season, it is probable that the cultivation of cotton has been more profitable to cultivators than the cultivation of other crops, at any rate in lower Gujarat and the Southern Maratha Country, and it is probable that unless a strong warning is given, the area under cotton will not be very greatly reduced during the coming season. I shall be obliged if you will inform me as soon as possible what view the Chamber of Commerce takes in the matter, and also let me know whether large stocks of this year's crop are likely to be held up till next season either in Bombay or in the Cotton districts.—I have, etc.

G. F. KEATINGE,
Director of Agriculture.

No. 1022 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 19th May 1915.

The DIRECTOR OF AGRICULTURE,
BOMBAY PRESIDENCY,
Poona.

SIR,—I have the honour to acknowledge receipt of your letter No. A/4546, dated the 10th instant, on the subject of cotton sowings, and in reply thereto to inform you that my Committee do not consider it desirable that Government should interfere in any way with the sowing of cotton next season.

I am to add that my Committee are at present making enquiries concerning the stocks of this year's crop which are likely to be held up until next season, and that such information as may be obtainable will be passed on to you in due course.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 1087 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 27th May 1915.

The DIRECTOR OF AGRICULTURE,
BOMBAY PRESIDENCY,
Poona.

SIR,—In continuation of my letter No. 1022, dated the 19th instant, I have the honour to inform you that enquiries have been made from the trade concerned as to the stocks of this year's cotton crop which are likely to be held up till next season either in Bombay or in the cotton districts. My Committee regret however they have been unable to obtain any reliable figures in this connection.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

APPENDIX C-8.

CONTRABAND SHIPMENTS CONSIGNED TO NEUTRAL COUNTRIES.

No. 804 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd April 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to address you under instructions from my Committee on the subject of contraband shipments consigned to neutral countries on Bills of Lading "to order."

2. I am to point out that, as Government are no doubt well aware, in cases where Bills of Lading are not made out "to order," the documents are not negotiable and consequently some shippers are unable to get their consignments financed. On the other hand my Committee understand, that if Bills of Lading continue to be made out "to order" there is great risk of the steamers carrying the contraband goods being held up, not only by the British, but also by the French Navy.

3. In these circumstances, my Committee would suggest that the Government of India arrange that steamers carrying contraband to neutral countries be not interfered with provided that the Captain's copy of the Bill of Lading pertaining to the contraband goods has attached to it a certificate, signed by the Collector of Customs of the port of shipment, showing the name of the consignee and stating that permission has been accorded for the shipment to proceed.

4. My Committee would further suggest that it be made compulsory for shippers of contraband goods to obtain these certificates, as otherwise not only will the shippers of contraband themselves suffer when the steamer is held up, but also all other shippers and the steamer itself.

5. In conclusion, I am to express the hope that the Government of India may favourably consider my Committee's proposals in this connection and that, in the event of Government's approving the same, the proper authorities at Home may be moved without delay to give the scheme effect.—I have, etc.,

T. W. BIRKETT,
Chairman.

NOËL WILKINSON,
Acting Secretary.

No. 805 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd April 1915.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to forward herewith for transmission to the Government of India a letter my Committee have addressed to them on the subject of contraband shipments consigned to neutral countries on Bills of Lading " to order, " and to express a hope that the Government of Bombay will support the representation.

A spare copy of the letter is attached hereto for your information.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 806 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd April 1915.

The SECRETARY, BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—I am directed to send herewith for your information a copy of a letter which my Committee have addressed to the Government of India on the subject of contraband shipments consigned to neutral countries on Bills of Lading " to order, " and to

express the hope that your Committee may be able to see their way to supporting this Chamber's representation.—Yours faithfully,

NOËL WILKINSON,
Acting Secretary.

No. 4610 OF 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 24th April 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter No. 805, dated 22nd April 1915, and to state that it will be laid before Government.—I have, etc.,

SHAMRAO D. MANKAR,
For Under Secretary to Government.

R. S. R. No. 850-W OF 1915.

CUSTOM HOUSE,
BOMBAY, 27th July 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to forward herewith for the information of your Chamber a copy of a Notice, dated the 24th instant issued by me on the subject of the presentation of Bills of Lading at the Custom House and the manner in which they should be made out.

2. The Government of India have directed that the information to be shown in the Shipping Bills regarding the names and addresses of consignees should be treated as confidential. I would request therefore that this information may be excluded from the Returns published by the Chamber.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

NOTICE.

CUSTOM HOUSE,

BOMBAY, 24th July 1915.

1. Notice is hereby given that under the orders of the Government of India Bills of Lading or copies thereof certified by the Customs Department are now required to be on boardship in the case of all goods, whether included in the list of Absolute or Conditional Contraband or not, consigned to any country in Europe or to the Asiatic Provinces of Turkey.

2. In the case of goods destined for Russia or neutral countries in Europe, the Bill of Lading must be made out—

(1) in the name of the actual consignee, or

(2) in the alternative in the name of a bank or other financing house with an endorsement in the margin "Notify A.B."—A. B. being the consignee as shown in the declaration of destination and license if any.

3. In the case of consignments to the United Kingdom, France and Italy, the Bill of Lading need not be made out to a named consignee, but the destination must be clearly shown in the Bill of Lading and in the ship's manifest.

4. Bills of Lading for goods destined for the Netherlands must be made out in the name of the Netherlands Oversea Trust.

5. Bills of Lading for all consignments mentioned above must be presented by Agents or shippers in the Export Department of the Custom House before port clearance for comparison with the Captain's copies thereof and with the declaration of destination and license, if any, and with the ship's manifest. The manifest in duplicate should be presented by the Ship's Agent at the earliest possible moment in order to minimise the risk of delay in obtaining port clearance. Copies of the Bills of Lading certified by the Export Department as correct together with one certified copy of the manifest will be delivered to the Master along with the port clearance.

6. For the purpose of enabling the Ship's Agents to prepare the manifest shippers must declare in the *Shipping Bills* the names and addresses of consignees so as to correspond with the entries in the Bills of Lading.

7. In the case of shipments to neutral countries outside Europe it is not absolutely necessary to follow the procedure prescribed in the case of consignments to neutral countries in Europe, but the public are strongly recommended in their own interests to adopt that procedure. In the case of goods destined for the Asiatic Provinces of Turkey the procedure prescribed for consignments to neutral countries in Europe must be strictly adhered to.

8. In order to minimise as far as possible the risk of detention and confiscation of vessels and cargoes, the procedure described above will be introduced in respect of vessels which commence to load on or after Monday the 26th July. In particular cases, however, where it would be impracticable or inconvenient to enforce the rules from that date a short extension of time will be allowed.

R. F. L. WHITTY,
Collector of Customs.

No. 1584 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 5th August 1915.

The COLLECTOR OF CUSTOMS,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter R. S. R. No. 850-W of the 27th ultimo, and of the attached copy of a Notice, dated the 24th idem, issued by you on the subject of the presentation of Bills of Lading at the Custom House, and the manner in which they should be made out.

From the 5th paragraph of your Notice my Committee observe that Bills of Lading for all consignment to any country in Europe or to the Asiatic Provinces of Turkey must be presented by Agents

or Shippers in the Export Department of the Custom House before Port Clearance for comparison with the Captain's copies thereof and with the declaration of destination and license, if any, and with the ship's manifest.

My Committee desire me to point out that in accordance with the above full sets of Bills of Lading will have to be retained in the Custom House until the ship has completed loading for comparison with the manifest and that the difficulties experienced by shippers in view of the present regulations with regard to Bills of Lading will be thereby greatly enhanced. My Committee feel moreover that there can be no real necessity for this procedure and that the desired control could be obtained by requiring Ship's Agents to present only the Captain's copies of the Bills of Lading with the manifest to the Customs Authorities who could check and certify the same and hand them over to the Captain.

In conclusion I am to express the hope that you will accord my Committee's suggestion your favourable consideration, and that you will take such steps as may be necessary to amend your orders in accordance therewith so as to mitigate in some degree the difficulties which will inevitably result from the procedure at present laid down with regard to Bills of Lading.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 1587 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 7th August 1915.

THE MANAGER,
BOMBAY PORT TRUST DOCKS,
Bombay.

SIR,—I have the honour to address you in connection with the orders recently issued by the Collector of Customs whereby Bills of Lading or copies thereof certified by the Customs Department are now required to be on boardship in the case of all goods consigned to any country in Europe or to the Asiatic Provinces of

Turkey; and whereby all Bills of Lading for all such consignments must be presented by the Agents or Shippers in the Export Department of the Custom House before Port Clearance for comparison with the Captain's copies thereof and with the declaration of destination and license, if any, and with the ship's manifest.

I am to point out that the above procedure will inevitably result in considerable delay in the sailings of steamers and in view of this fact, I am to request that you will kindly expedite as much as possible the delivery of mates' receipts and thereby enable shippers to take out their Bills of Lading with the utmost despatch.

Your kind assistance in this matter will be greatly appreciated by my Committee and by Shippers generally, and will do much to minimise the difficulties which will be experienced in consequence of the Collector's orders above referred to.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 1962 of 1915-16.

BOMBAY PORT TRUST DOCKS,
MANAGER'S OFFICE,
PRINCE'S DOCK, BOMBAY, 9th August 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 1587, dated 7th instant, and to say that directions to the end suggested have already been issued to this Department's Staff on the representation of the Superintendent, P. & O. S. N. Company.—I have, etc.,

J. A. CHERRY,
Manager.

R. S. R. No. 850-W. of 1915.

CUSTOM HOUSE,
BOMBAY, 10th August 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 1584, dated the 5th instant, I have the honour to inform you that I am prepared to dispense with the presentation of the shippers' copies of the Bills of Lading except in special cases where it is considered desirable to call for them.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

APPENDIX C-9.

NOTIFICATIONS PROHIBITING EXPORTS FROM INDIA.

No. 802 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd April 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to address you on the subject of the issue of Notifications prohibiting exports from India.

2. As you are no doubt aware, my Committee discussed this matter with the Hon'ble Mr. Clark on his recent visit to Bombay, and I am now desired by my Committee to submit for the consideration of Government the following proposals with a view to arriving at some arrangement whereby the hardships devolving on merchants owing to prohibitions of exports may be minimised.

3. In the first place my Committee realise that it is impossible either for this Chamber or for the individual merchants or probably for the Collectors of Customs, to know what latitude Government can allow in each case. In fact, it is obvious that the Government of India alone can determine on what date and in what manner each Notification must come into force and how it must be applied.

4. On the other hand, when Government issue a Notification they are probably in a position to know what latitude can be granted, and my Committee would therefore submit that Government should draw out a scale in which the various degrees of urgency are classed under separate clauses in the manner suggested below. This scale could be communicated to the Collectors and the clause applying could be notified to them in each particular case when the Notification is issued.

5. In this connection my Committee would suggest that a scale of somewhat the following nature be prepared:—

(*a*) In cases where Government can give no latitude, Collectors should receive notice that all shipments should be stopped and cargo loaded in steamers in port should be unloaded.

(*b*) Where Government can only give the minimum amount of latitude, Collectors should receive notice that all cargo actually loaded should be allowed to go forward.

(*c*) Collectors should receive notice to accept all cargo that has been shipped and is alongside steamers awaiting shipment.

(*d*) Collectors should receive notice to accept all cargoes for which Custom Passes have been taken out (provided the manner of taking out Customs Passes in other ports is the same as in Bombay).

(*e*) Collectors should receive notice that not only cargo that has been loaded or is alongside the steamers awaiting shipment or for which Customs passes have

been obtained should be accepted but that all forward contracts, that are proved to the satisfaction of Collectors to have been made prior to the issue of the Notification, may be completed.

6. My Committee have reason to believe that Collectors of Customs could control the arrangement under Clause (*c*) of the above through the Port Trustees at each port who could inform them as to what cargo was alongside and awaiting shipment and who would be prepared to take instructions to receive nothing further on to the wharf or in the sheds.

7. With regard to Clause (*d*), if the custom of Export Passes that obtains in Bombay is not the same in other ports, my Committee have no doubt that arrangements could be made suitable to each port.

8. My Committee are not in favour of giving Collectors of Customs discretion as to how the Notification should be applied, as many merchants ship from several ports and if such discretion were more liberally applied at one port than at another, my Committee are of opinion it might lead to representations and comparisons which it is desirable to avoid.

9. With regard to the suggestion put forward on the occasion of the recent meeting with the Hon'ble Mr. Clark, that before sending out a Notification Government should consult the Collectors at the various ports as to the most suitable date on which the Notification should take effect and that the latest date sent in be taken, my Committee are afraid that if this were done advantage might be taken to ship cargo not previously intended for shipment, for, as Government are aware, Bombay merchants generally enter into freight contracts which allow them the option of shipping cotton, wheat or seeds, etc.

10. My Committee trust that the above proposal will be favourably considered by Government, and that some scheme of the nature suggested may be brought into force at an early date.—I have, etc.,

T. W. BIRKETT,
Chairman.
NOËL WILKINSON,
Acting Secretary.

No. 803 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd April 1915.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to forward herewith for transmission to the Government of India a letter my Committee have addressed to them on the subject of the issue of Notifications prohibiting exports from India, and to express a hope that the Government of Bombay will support the representation.

A spare copy of the letter is attached hereto for your information.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

TELEGRAM No. 912, DATED BOMBAY, 7th May 1915.

From—Secretary, Chamber of Commerce, Bombay.

To—Secretary to Government of India, Department of Commerce and Industry, Simla.

Bombay Chamber understand that Collector of Customs has been instructed to order all cotton destined for Italy to be unloaded from steamship Jeddah. Chamber are asked to inform you that the Cotton was shipped under special permits and in the majority of cases Bills of Lading and accompanying Customs permits have been negotiated with Exchange Banks and forwarded to Italy by last mail. Bankers and merchants interested earnestly request reconsideration of order as otherwise heavy charges and losses will be incurred by parties concerned.

TELEGRAM, DATED SIMLA, 10th May 1915.

From—Secretary to Government of India, Department of Commerce and Industry, Simla.

To—Secretary, Chamber of Commerce, Bombay.

Your telegram seventh. Instructions issued to Customs to permit Jeddah sail on condition Genoa cargo discharged at Marseilles.

TELEGRAM, No. 951, dated 11th May 1915.

From—Chairman, Chamber of Commerce, Bombay.

To—Secretary to Government of India, Department of Commerce and Industry, Simla.

Your telegram tenth. Shippers cannot agree to their cotton in steamship Jeddah being discharged at Marseilles as it will be practically unsaleable there. Respectfully urge reconsideration my telegram of seventh.

TELEGRAM, DATED SIMLA, 12th May 1915.

From—Secretary to Government of India, Department of Commerce and Industry, Simla.

To—Chairman, Chamber of Commerce, Bombay.

Your telegram, dated 11th instant. Orders issued to-day to Customs to treat case of Jeddah in accordance with instructions sent to him regarding grant of licenses for prohibited exports.

R. S. R. No. 415-W. OF 1915.

CUSTOM HOUSE,

BOMBAY, 12th May 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I have the honour to inform you that the Government of India have decided that licenses for export of Raw Cotton to countries to which its export is prohibited may be granted by me on the following conditions:—

I. The exporter must produce a certificate from the British Consul at the Neutral Port of destination that the consignment to be imported is genuinely intended for home consumption and will not be diverted to enemy country.

II. The exporter must execute a guarantee bond that he will, within a reasonable period, satisfy the Customs Department that the goods have actually reached and have not gone beyond their declared destination. The grant of the concession is, however, subject to the proviso that in no case should a license be given for export of raw cotton to Italy "Consigned to order."

2. In the case of consignments now awaiting shipment as time may not permit of the first condition being complied with by the shipper, I have been authorised to make enquiry by cable of the British Consul at the Neutral port concerned as to the trustworthiness of the proposed transaction.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

No. 1051 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 24th May 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to confirm the following telegram which my Committee have addressed to you this day:—

"In view of declaration of war by Italy will Government be "pleased to state whether Notification 5863 W. dated eighth in- "stant *re* cotton exports will be modified so as to permit export- "ation raw cotton to Italy."

2. I am to add that my Committee are very desirous of obtaining the information asked for as shippers of cotton per S.S. "Jeddah," which is now discharging, are anxious to know whether they can re-ship their cotton immediately for the original port of destination in Italy.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 1052 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 24th May 1915.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to address you under instructions from my Committee on the subject of the issue of executive orders prohibiting or restricting exports of certain commodities from British India.

2. My Committee would respectfully submit that considerable uncertainty and confusion are likely to arise from the present method of issuing such orders. Thus in the recent case of the S.S. "Jeddah," these difficulties were very acutely felt. Although doubtless actual shippers of cotton by this steamer were notified immediately by the Collector of Customs or by the Agent of the steamer, the matter was one of great importance to a large section of the Bombay commercial community by whom the exact scope and meaning of the orders could not at once be ascertained.

3. This being so I am to enquire whether it would not be possible for Government in future to advise this Chamber, simultaneously with the Collector of Customs in this port, of the general terms of any executive orders prohibiting or restricting exports from British India that may from time to time be issued.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

TELEGRAM No. 7555-7557-W, DATED SIMLA, 25th May 1915.

From—The Secretary to the Government of India, Department of Commerce and Industry, Simla.

To—The Chairman, Chamber of Commerce, Bombay.

Your telegram, dated 24th May, Secretary of State's orders have been already asked for and are awaited on matter referred to.

S. R. No. 544 W. of 1915.

CUSTOM HOUSE,
BOMBAY, 28th May 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to inform you that the Government of India have directed that exports which would be allowed to go to Russia or France may now be allowed to go to Italy, export licenses being issued for this purpose by me.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

No. 8046-W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 1st June 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In reply to your letter No. 1051, dated the 24th May 1915, I am directed to forward, for the information of the Chamber, a copy of telegram No. 7756-7761-W., which was issued on the 28th May 1915 to Collectors of Customs.—I have, etc.,

S. H. SLATER,
Under Secretary to the Government of India.

COPY OF TELEGRAM No. 7756-7761-W., DATED SIMLA, the 28th May 1915.

From—The Secretary to the Government of India, Department of Commerce and Industry.

To—All Collectors of Customs.

Exports which could be allowed to go to Russia or France may now go to Italy, licenses being issued for this purpose. In particular licenses may be granted for 2,050 bales cotton awaiting shipment Bombay and 450 Calcutta for Rallis and 1,000 Bombay for Gaddums. Please give publicity to these orders.

No. 8977-W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 15th June 1915.

The CHAIRMAN, CHAMBER OF COMMERCE,

Bombay.

SIR,—Your letter No. 802, dated the 22nd April last, and Mr. Wilkinson's letter of the 24th May, No. 1052, on the subject of the inconvenience caused to the commercial community by the present mode of issuing and enforcing notifications and orders restricting export, have received the careful consideration of the Government of India, who have for some time been endeavouring to devise means of working export prohibitions with the minimum of inconvenience to the mercantile community.

2. The suggestions contained in your letter of the 22nd April rest upon the assumption that the Government of India are in a position to say what degree of urgency should be ascribed to each of the various prohibitions. This, however, is seldom the case. The Government of India act upon instructions received from the Secretary of State for India, who in turn is guided by the recommendation of the Restriction Committee, whose views on each particular case are not invariably communicated to the Government of India, and are seldom received before the prohibition has to be put in force. Some cases may be manifestly and notoriously of special urgency, as for instance, that of cotton, of which the Government of India had information that large quantities, destined for Germany and Austria, were lying on the wharves of ports in Italy.

As a general rule, however, it is necessary, for practical purposes to regard all prohibitory orders as of equal urgency.

3. For this reason, therefore, and on account of the variations in practice at the different ports in India, it appears impossible to adopt the somewhat elaborate system described in your letter.

4. Mr. Wilkinson's letter of the 24th May has been understood as referring to the same subject. It should be explained however that prohibitions and restrictions are almost invariably imposed by statutory notification, not by executive order. Where the statutory notification is absolute and no discretion is allowed, the intention of the Government of India to introduce it is communicated confidentially to the Collector, in order to fix a date which will be least inconvenient to all concerned. To communicate in the same way with the Chamber would defeat the object in view, which is to choose a time when there are as few commitments as possible outstanding. When the date has once been fixed, the Government of India have no objection to communicating it at once to the Chamber: indeed, it is always publicly notified. If, however, the letter refers to cases, where discretion is given to the Collector, in accordance with certain instructions conveyed to him to admit exceptions to a statutory notification, I am to explain that the object of allowing the Collector a wide discretion is to mitigate possible cases of hardship to the commercial community which an undue rigidity of orders might tend to produce. It would obviously, the Chamber will perhaps admit, be impossible to communicate discretionary instructions of the above nature simultaneously to the Collector and the Chamber, as it might lead the latter to question the Collector's discretion, a position which would hardly tend to smoothness of working. The Government must leave the interpretation and execution of their orders to the unfettered discretion of Collectors, who have instructions, however, to intimate at once to those concerned the general purport of the orders under which they are acting.

5. I am to add that the Hon'ble Sir William Clark will be visiting Bombay about the 24th of this month, and will be glad to discuss the matter with the Chamber, if they so desire.—I have, etc.,

S. H. SLATER,
Under Secretary to the Government of India.

No. 1335 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 1st July 1915.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 8977/W., dated the 15th June, on the subject of the issue of notifications prohibiting and restricting exports from British India and to convey to you the thanks of my Committee for the information afforded them.—I have, etc.,

NOËL WILKINSON,
Ag. Secretary.

APPENDIX C-10.

EXPORTS OF WHEAT AND WHEAT FLOUR.

NOTIFICATION.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 4th January 1915.

No. 26.—The following notification by the Government of India, Commerce and Industry Department, is republished:—

" No. 2192-W., dated Delhi, the 28th December 1914.

In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to restrict the taking by sea of wheat and wheat flour out of British India in the following manner, namely:—

(*i*) No wheat or wheat flour shall be taken by sea out of British India unless it is so taken from the Ports of Calcutta, Bombay or Karachi, and is destined for some place in the United Kingdom or a British Possession

(*ii*) the total quantity of wheat including its equivalent in wheat flour exported from the said Ports shall not exceed the following maxima, namely :—

Calcutta	.. .. ..	8,000 tons.
Bombay	.. .. ..	15,000 tons.
Karachi	.. .. ..	55,000 tons.

For the purposes of this notification thirteen cwt. of wheat flour shall be reckoned as the equivalent of one ton of wheat.

2. This notification shall cease to have effect on the 1st April 1915.

(Sd.) R. E. ENTHOVEN,
Secy. to the Govt. of India."

By order of His Excellency the Right Honourable
the Governor in Council,

G. CARMICHAEL,
Chief Secretary to Government.

TELEGRAM, DATED KARACHI, 5th January 1915.

From—Chamber of Commerce, Karachi.

To—Chamber of Commerce, Bombay.

Following telegram despatched to-day to Commerce, Delhi:—Chamber urge that the restriction of the export of wheat flour be removed for the following reasons:—(1) the demand for wheat for milling purposes for export is comparatively small being limited by the capacity of the mills and can have no appreciable effect on prices of wheat in India; (2) flour exported from Karachi is shipped mainly to British Possessions in the East; (3) if exports of high grades of wheat flour be restricted then prices of lower grades to Indian consumers of mills' production must advance; (4) the milling industry in India will be seriously affected." Chamber ask for early telegraphic reply.

TELEGRAM, DATED BOMBAY, 8th January 1915.

From—Secretary, Chamber of Commerce, Bombay.

To—Secretary to the Government of India, Department of Commerce and Industry, Delhi.

Bombay Chamber urges that restriction on export of wheat flour should be removed particularly to British Possessions as quantity is very moderate and cannot materially affect situation, whereas it inflicts unnecessary hardship on Milling Industry.

No. 257-W.

TELEGRAM, DATED DELHI, 11th January 1915.

From—Secretary, to the Government of India, Department of Commerce and Industry, Delhi.

To—Secretary, Chamber of Commerce, Bombay.

Your telegram 8th instant. Government of India regret that it is not possible to allow unrestricted export of wheat flour as to do so would render nugatory the restriction on the export of wheat.

No. 2009-2011-W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 24th February 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of telegram from this Department No. 257-W, dated the 11th January last, I am directed to say that the Government of India have sanctioned the export from the port of Karachi of an additional amount of 4,000 tons of wheat flour, to be allotted between the various mills at that port, so as to enable them to continue working during the period for which the prohibition remains in force, namely, until 31st proximo.—I have, etc.,

H. A. F. LINSDAY,
Under Secy. to the Government of India.

No. 423-218.

CHAMBER OF COMMERCE,
KARACHI, 4th August 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,

Effects of Government Wheat Policy.

I am directed to forward, for the information of your Chamber, a copy of a letter addressed by this Chamber to the Government of India, Department of Commerce and Industry, on the above subject. It is hoped that your Chamber will see its way to support the views expressed in the above letter.—Yours faithfully,

E. L. ROGERS,
Secretary.

No. 416.

KARACHI CHAMBER OF COMMERCE,
KARACHI, 3rd August 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—With the object of bringing about the earliest possible downfall of Germany, Austria-Hungary and Turkey, the British Government and the Government of India have deemed it expedient to assume a continually increasing control over the operations of trade not only in India but also in the United Kingdom. The Members of this Chamber though, of course, adversely affected by this restriction of commercial enterprise, have most willingly and cheerfully done all in their power to assist Government in their effort to prevent money, useful commodities, and in particular goods of value for military purposes, from reaching the enemy.

2. Towards the end of last year the rise in the price of wheat in India (no doubt augmented by the fact that the leading nations of

the world were at War), led the Government of India to the conclusion that Government intervention was expedient, and exports of wheat from India were, up to the 31st March 1915, restricted to a certain fixed quantity. This action marked a further and somewhat novel step on the part of Government in connection with the control of trade, namely, an interference with the normal trade movements *not* to prevent benefits reaching the enemy but rather with the object of countering certain economic and political possibilities in India. My Committee watched this development with some misgivings, that were considerably increased when it became known early this year that Government had determined not only to prohibit completely for one year the export of wheat from India by private enterprise, but had also decided to assume the altogether novel function of State Wheat Exporters. Here again these new duties were undertaken *not* to prevent valuable assistance reaching our enemies, but in order to keep prices down in India as well as, at the same time, to help wheat consumers in the United Kingdom where prices were very high, and supplies of wheat immediately in sight below normal.

3. As on other occasions, the Members of this Chamber, perceiving the complexities of the situation, and relying on the assurances of Government that it was the intention of Government not to cause any unnecessary disturbances but rather to utilise as far as possible existing trade organisations, loyally assisted Government in every way in their power. Representatives of the wheat trade proceeded to Delhi there to explain to Government the normal workings of the wheat business in all its details whilst representatives of other allied interests—bankers, brokers and ship-agents—voluntarily placed their knowledge and experience at the disposal of the wheat Commissioner in order that Government's wheat transactions might be carried through with ease and profit.

4. My Committee recognise that, speaking broadly, the great objects which Government had in view have been in a large measure secured. The prices of wheat in India were materially reduced at the same time, consumers of wheat in the United Kingdom received substantial supplies of grain at steadily falling prices. The policy, therefore, has been proved to have been effective, and

Government are to be congratulated on the skill and courage with which a position of great difficulty and complexity was met and overcome. This success, however, has in no way reduced the misgivings with which Members of this Chamber regard all Government activities in the field of trade, as the paragraphs which follow will clearly indicate.

5. In view of the possibility of the policy now attempted for the first time in the case of wheat, being repeated in the future, or perhaps extended to some other trade, my Committee desire respectfully to draw the attention of Government to certain matters wherein it appears that Government might, advantageously to all concerned, make important modifications. These modifications would, in the opinion of my Committee result not only in a greater profit to Government, but also in the safeguarding of British interests concerned in the Indian wheat export trade some of whom have suffered severely as a result of the Official procedure adopted since 31st March last.

6. It will be convenient here to enumerate those British interests which have actually suffered in connection with the State Exports of wheat owing to Government's decision to exclude those interests from their customary places in this connection. The system of working through a Government Wheat Commissioner in India and through Government Freight and Wheat organisations in London instead of *entirely* through the existing Wheat Houses in India and the United Kingdom, has resulted as follows :—

(*a*) The Karachi Exchange Brokers who ordinarily negotiate a large proportion of the Wheat Bills on London, have been practically out of employment.

(*b*) The Karachi Steamer Agents who ordinarily let steamers and space in regular liners to Wheat Exporters have been deprived of their usual business owing to the whole of Government's wheat-chartering business being done in London.

(*c*) The Karachi Freight Brokers who customarily negotiate between Wheat Shippers and Steamship Owners and Agents have been displaced, and their customary earnings have disappeared.

(*d*) Karachi Exporters of small parcels of Indian produce other than wheat have been severely handicapped owing to their inability to secure space as usual in steamers sailing hence.

(*e*) Karachi Bankers having made preparations for the purchase of Wheat Bills as usual, have been wholly deprived of this financial business owing to Government financing their Wheat Exports out of the Indian Treasury Balances, thus cutting out the Exchange Banks altogether. This has been a serious and damaging interference with normal conditions, and has depressed sterling exchange unduly.

7. This last is an important matter. Whilst the method of payment to India of the price of her wheat exports cannot in the long run affect the balance of trade and the demand for Council Drafts (or for "Reverse" Council Drafts as the case may be), the recent absence of Wheat Bills in India, the want of employment of money provided by the Exchange Banks to finance the current season's wheat trade, and the depressing effect on the public mind of the absence of the usual demands for Council Drafts all combined to force sterling exchange rapidly down to Reverse Council point; whilst the steady demand for "Reverse Councils" that followed, emphasised the depression which caused losses to the import trade.

8. It appears to my Committee that these difficulties and losses would have been avoided had Government adhered to its original intention of disturbing existing trade organisations as little as possible, and of employing the leading Wheat Export Houses fully and completely, that is to say, of giving the Government Wheat Agents the fullest discretions to buy, finance, transport, and sell Government's wheat just as their experience led them to consider best in Government's interests. It seems not improbable looking to the sales made during the last two months, that an arrangement of this kind, in that it would have given Government the advantage of Wheat Exporters' long experience of the trade, might conceivably have resulted in larger profits for

Government than can possibly arise from the slower and more mechanical buying and selling through the agency of specially created Government organisations which are of necessity new to the business.

9. My Committee desire to place the above facts and considerations before Government in the hope, as explained in para. 5 above, that should the present State Export of Wheat continue or should it be necessary before the War be concluded, to extend the policy of State trading to other goods than wheat,—contingencies which my Committee most earnestly trust that Government will do their utmost to avoid,—Government will endeavour to disturb existing trade machinery as little as possible, and will employ existing British trade interests to the utmost extent in their power.

10. In conclusion my Committee earnestly trust that the time may not be far distant when the cessation of hostilities will permit an early return to normal trade conditions.—I have, etc.,

E. L. ROGERS,
Secretary.

No. 1718 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th September 1915.

The SECRETARY, KARACHI CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 423, dated the 4th ultimo, regarding the effect of the Government wheat policy and to forward for your information a copy of a letter on the above subject which has been addressed to the Government of India by this Chamber.—I am, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 1716 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th September 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to inform you that my Committee have recently had under their consideration a copy of a letter No. 416, dated the 3rd ultimo, addressed by the Karachi Chamber of Commerce to your Department regarding the effects of the Government Wheat Policy.

It will be seen that the opinions set forth therein coincide very nearly with the views expressed by the Committee of this Chamber on the occasion of their last meeting with the Hon'ble Sir William Clark, K.C.S.I., C.M.G., on the 30th June last, and of their meeting with the Hon'ble Sir William Meyer, K.C.I.E., and the Hon'ble Sir William Clark on the 10th April and my Committee therefore desire to associate themselves generally with the representation submitted by the Karachi Chamber.—I have, etc.,

M. N. HOGG,
Deputy Chairman.
NOËL WILKINSON,
Acting Secretary.

No. 1717 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th September 1915.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to forward herewith for transmission to Simla a letter which my Committee have addressed to the Government of India regarding the effects of the Government Wheat Policy.

A spare copy is attached hereto for your information.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 10465 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 2nd October 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 1717, dated 6th September 1915, forwarding a letter No. 1716 of the same date, addressed to the Government of India regarding the effects of the Government Wheat Policy. I am directed to state that the Government of India have intimated that a copy of the letter which was addressed to them has been forwarded to the India office to be placed before His Majesty's Secretary of State for India.—I have, etc.,

J. A. POPE,
Under Secretary to Government.

APPENDIX C-11.

PROHIBITION OF EXPORT OF OIL-SEEDS, ETC.

No. 3415 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 22nd March 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward, for the information of the Chamber and for communication to the mercantile community, a copy of the notification of the Government of India, Department of Commerce and Industry, No. 2561-W, dated 13th March 1915, prohibiting the export of certain classes of oilcakes and meals, oilseeds and vegetable oils from India to certain destinations. I am to state that export licenses will be issued in special cases when exportation has been prohibited by the country of destination. The usual declaration of ultimate destination will, however, be required in such cases.—I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 15th March 1915.

No. 3133.—The following notification by the Government of India, Commerce and Industry Department, is republished :—

"CUSTOMS.

No. 2561-W., dated Delhi, the 13th March 1915.

In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to prohibit the export of the undermentioned classes of goods to all ports in Europe and on the Mediterranean and Black Seas, other than those of the United Kingdom, Russia (except the Baltic ports), Belgium, France, Spain and Portugal :—

Forage and food for animals, namely :—

Beans (not including haricot beans).
Brewers' and distillers' grains.
Brewers' dried yeast.
Buckwheat.
Cakes and meals, the following, namely—
Biscuit meal;
Calf meal;
Cocoanut or poonac cake;
Compound cakes and meal;
Cottonseed cake, decorticated and undecorticated, and cottonseed meal;
Fish meal and concentrated fish;
Gluten meal or gluten feed;
Groundnut cake and meal;
Husk meal;
Linseed cake and meal;
Locust bean meal;
Mahua or mhowra cake;
Maize germ meal;
Maize meal;
Meat meal;

Niger cake;
Palmnut cake and meal:
Poppyseed cake;
Rapeseed cake and meal;
Safflower cake;
Sesamum cake;
Soya bean cake and meal.

Dari.
Hay.
Hempseed.
Lentils.
Maize.
Malt dust, culms, sprouts or combings.
Millet.
Offals of corn and grain, including:—

Bran and pollard.
Mill dust and screenings of all kinds.
Rice meal (or bran) and dust.
Sharps and middlings.

Patent and proprietory cattle foods of all kinds.

Peas (except split, tinned and bottled peas, packed in cardboard boxes and similar receptacles).

Straw.

Oils, all vegetable (other than linseed oil, boiled and unboiled, unmixed with other oil, and not including essential oils).

Oleaginous nuts, seeds and products, the following, namely:—

Castor beans.
Cocoanuts.
Copra.
Cottonseed.
Groundnuts (Arachides).
Linseed.
Mahua or mhowra seed.
Nigerseed.
Palm kernels.

Poppyseed.
Rapeseed.
Safflower seed.
Sesamum seed.
Soya beans.

(Sd.) C. E. LOW,
Secretary to the Government of India."

By order of His Excellency the Right Honourable
the Governor in Council,
G. CARMICHAEL,
Chief Secretary to Government.

TELEGRAM No. 570, DATED BOMBAY, 19th March 1915.

From—The Secretary, Chamber of Commerce, Bombay.

To—The Secretary to the Government of India, Department of Commerce and Industry, Simla.

Reference Government of India Notification dated 13th instant in connection with prohibition export oil-seeds Committee of Chamber request that cargo on board Dasai Maru be allowed to go forward. Cargo amounts to a little over 2,000 tons oil-seeds. Loading practically completed and steamer ready to sail. In many cases freight has been prepaid and Bills of Lading negotiated with Banks and sent to Europe. Unloading of cargo will entail serious losses to all concerned. Exporters point out that consignees' names have been given to Collector of Customs with usual declaration of ultimate destination.

TELEGRAM, No. 2578-W. DATED SIMLA, 20th March 1915.

From—The Secretary to the Government of India, Department of Commerce and Industry, Simla.

To—The Secretary, Chamber of Commerce, Bombay.

Your telegram, 19th instant. Steamer Dasai Maru allowed to sail with cargo of oil-seeds. Collector of Customs informed.

APPENDIX C-12.

PROPOSED PROHIBITION OF EXPORT OF SPELTER.

TELEGRAM, DATED SIMLA, 16th April 1915.

From—The Secretary to the Government of India, Department of Commerce and Industry, Simla.

To—The Secretary, Chamber of Commerce, Bombay.

Following telegram received from Secretary of State for India:—"Admiralty propose total prohibition of exportation of zinc ashes, spelter dross and hard spelter from the United Kingdom as stocks are required for manufacture of high grade spelter for cartridge cases. Subject to concurrence of your Government I propose to concur on the understanding that permits will be given for exportation of quantities required by your Government. Please telegraph reply quickly." Please let me have your opinion by wire as soon as possible.

TELEGRAM No. 773, DATED BOMBAY, 19th April 1915.

From—The Acting Secretary, Chamber of Commerce, Bombay.

To—The Secretary to the Government of India, Department of Commerce and Industry, Simla.

Reply your telegram 16th. My Committee have nothing to urge against prohibition of exportation of zinc ashes and spelter from the United Kingdom but as regards hard spelter are unable to express immediate opinion as to ultimate effect on Indian consumer.

APPENDIX C-13.

EXPORT OF DYE-STUFFS AND COLOURS TO INDIA.

CHAMBER OF COMMERCE,
MADRAS, 2nd March 1915.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to enclose a copy of a letter which the Chamber has addressed to the Government of Madras with reference to the export of dye-stuffs and colours to India, and to express the hope that your Chamber will see its way to support the protest.—I remain, etc.,

GORDON FRASER,
Chairman.
A. E. LAWSON,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, 1st March 1915.

The SECRETARY, GOVERNMENT OF MADRAS,
REVENUE DEPARTMENT.

SIR,—The Chamber has had under its consideration G.O., No. 148, dated the 15th January 1915, recording the correspondence on the subject of the licensing of firms in England to export dye-stuffs and colours required by dyers in India, and begs to offer the following remarks thereon.

The Chamber submits that the relief granted by permitting the export of dye-stuffs from the United Kingdom to India when, but only when, the requirements of British manufacturers have been met, is inadequate in degree and objectionable in principle. The

relief is inadequate because in respect of several articles British home requirements will probably not be satisfied for some months, during which period dyers in India will be deprived of the necessities of their business.

But it is particularly against the vicious principles involved that the Chamber wishes to make a respectful but emphatic protest. The war imposes burdens and restrictions which ought to rest equally on all portions of the Empire which have made due contribution to the common cause, and measures which give protection by prior claim on industrial materials to one part of the Empire, even if it be the United Kingdom itself, at the cost of other parts are likely to be productive of political evil as well as economic hardship. That the condition laid down for the export of dye-stuffs offends in those ways seems to the Chamber obvious. Protective measures favouring one part of the Empire to the detriment of another have, in normal times, been condemned. When the import duty on British yarns and cloths coming into India was imposed, the protests of British manufacturers were heeded and the countervailing excise duty on Indian production was introduced. Whether or not, and to what extent, the excise duty serves its purpose the Chamber is not here concerned to discuss. The certain point is that it was avowedly based on the principle of equalising conditions as between manufacturers in the United Kingdom and in India. It appears to the Chamber incontestable that India is entitled to protest against preference to British dyers as against dyers in India and to expect similar success in an appeal to equity.

The Chamber would call attention again to the latter portion of the letter from the Secretary, Revenue and Statistics Department, India Office, dated the 24th September 1914, to the Board of Trade, to the general arguments of which no reply has yet been made by the Board of Trade. The Chamber has yet to learn therefore, on what grounds the prevention of unemployment in the British home dyeing industry by methods which create unemployment in the Indian dyeing industry can be justified at a time when equality of effort and of sacrifice is expected from all units of the Empire.

This Chamber trusts that the Madras Government will forward its protest to the Board of Trade through the Government of India with a strong recommendation that steps be taken immediately to ameliorate the present inequitable treatment accorded to dyers in India.—I have, etc.,

GORDON FRASER,
Chairman.

A. E. LAWSON,
Secretary.

Letter—From the Secretary, Revenue and Statistics Department, India Office, Whitehall, S. W.

To—The Assistant Secretary, Commercial Department, Board of Trade.

Dated—The 24th September, 1914.

No.—R. & S. 3684.

I am directed by the Secretary of State for India in Council to forward a copy of three letters, as noted in the margin, on the subject of the prohibition of the export of "dyes and dye-stuffs obtained from coal tar," under the order of the Privy Council, dated the 8th September 1914, and to state that the question raised in these particular cases is a general one of much importance, as the annual import of coal tar dyes into India is large and necessary to the continuance of many industries, including both mill and village industries, in various parts of the country.

From Messrs. Peter Harrower & Co, dated the 18th September 1914.
From N. N. Wadia, Esq. (Bombay Dyeing and Manufacturing Company), dated the 22nd September, 1914.
From Messrs. Binny & Co., London, dated the 23rd September 1914.

As the Board of Trade are aware, coloured cotton yarns and piece goods are exported in large quantities from this country to India, where they come to a greater or less extent into competition with the products of local industries. There seems reason therefore, to apprehend that a refusal to let Indian dyers stand on the same footing as United Kingdom dyers in respect of the

purchase of dyes in this country—which is the principal remaining market now that the German market is closed—would be regarded as a protective measure designed to give British manufacturers an advantage over Indian manufacturers in Indian markets.

It may also be urged that if the object of the present restriction is to prevent the shutting down of mills and consequent unemployment in the United Kingdom it should not be so applied as to promote those evils among British subjects in India.

Having regard to these aspects of the question, Lord Crewe cannot but think that a strong case exists for withdrawing the prohibition of the export of dyes and dye-stuffs from the United Kingdom so far as India is concerned, and he hopes that this view may commend itself to the President of the Board of Trade.

A copy of a telegram, dated the 18th September 1914, from the Government of Madras, bearing on this subject, is also enclosed. I am to enquire whether the Board of Trade can furnish any information as to the ability of the British Alizarine Company to meet indents from India and as to the possibility of obtaining supplies of dye-stuffs from Switzerland or France.

No. 573 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 19th March 1915.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I am directed to submit for the consideration of Government the attached copy of a letter from the Madras Chamber of Commerce and its accompaniment on the subject of the licensing of firms in England to export dye-stuffs and colours required by dyers in India, and to state my Committee desire strongly to support the protest of the Madras Chamber in this connection. It is felt that the case has been very fairly represented in the letter above referred to and that under the system which now prevails users of dyes in India are at a great disadvantage as compared with those in the United Kingdom.

2. My Committee will be very pleased if the Bombay Government will accord this matter their sympathetic consideration and, if considered desirable, approach the Government of India on the subject.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 583 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 19th March 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Madras.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 2nd instant, and its accompaniment with reference to the export of dye-stuffs and colours to India, and to inform you that my Committee have addressed the Bombay Government in support of your Chamber's protest.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 8854-8875/W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 14th June 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for the information of your Chamber, and for communication to its members, copies of a Press Communique which has been issued announcing the principles on which the supply from the United Kingdom of dye-stuffs to Indian consumers has been regulated.—I have, etc.,

S. H. SLATER,
Under Secy. to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 14th June 1915.

PRESS COMMUNIQUÉ.

As some misapprehension appears to exist regarding the intentions of His Majesty's Government with regard to the supply of dye-stuffs to Indian consumers as explained in the Communique of the 18th of November last, it is announced, for general information, that the principles on which the supply has been regulated are as follows:—

While the question of the supply of dye-stuffs to consumers in the United Kingdom is regarded as of primary importance, it is also considered by His Majesty's Government and the Government of India a matter of urgent necessity, that efforts should be made to furnish the Indian textile industries with a fair proportion of the colouring matters produced by English works, and this view of the matter has been brought to the notice of British manufacturers by the Board of Trade. Licenses to export dyes from the United Kingdom to India have been granted by the Home Government almost without exception; but it has been occasionally necessary, in consideration of the requirements of the United Kingdom and other parts of the Empire, to reduce the quantities applied for.

It will, of course, be understood that the output of such products in the United Kingdom is at present not on an adequate scale to furnish textile works either in England or in India with full supplies.

APPENDIX C-14.

TARIFF VALUATION OF ANILINE SALT.

No. 1584 of 1914.

CHAMBER OF COMMERCE,
BOMBAY, 3rd December 1914.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Delhi.

SIR,—My Committee have had under consideration a letter from a member calling attention to a case that has recently arisen in which a consignment of aniline salt belonging to the said member was assessed to duty on a valuation of Rs. 1-8-0 per lb., although the invoice value of the goods was only annas 8 pies 4 per lb. The salt, in this case, was imported for use in the dyeworks belonging to the member and was not for sale.

2. My Committee are aware of the procedure laid down in a telegram from the Government of India, Department of Commerce and Industry, dated 23rd August 1914, and observe that a concession may be granted, provided Importers were under contract, before the declaration of War, to sell the goods to a local dealer at a fixed price including Customs duty. But I am respectfully to request that Government will consider the desirability of allowing certain discretionary powers to Collectors of Customs in the case of chemicals and other articles imported by local manufacturers, for *bona fide* use in their factories, when local prices have been materially appreciated owing to the sudden stoppage of supplies. Importers, of course, should be required to give a guarantee to the effect that the goods are for their own consumption and will not be sold.

3. My Committee will much appreciate any assistance Government may be pleased to render in this matter.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 14425-119.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(Customs and Tariffs.)

SIMLA, the 9th December 1914.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1584 of 1914, dated the 3rd December 1914, and to intimate that it will be submitted for the consideration of the Government of India.—I have, etc.,

S. H. SLATER,
Under Secy. to the Govt. of India.

No. 5181-119.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(Customs.)

SIMLA, the 30th April 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of the letter from this Department, No. 14425-119, dated the 9th December 1914, I am directed to reply to your letter No. 1584, dated the 3rd December 1914, in which the Chamber suggest that Collectors of Customs should be given discretionary powers to allow concessions with regard to the valuation of goods for purposes of levy of duty in the case of chemicals and other articles imported by local manufacturers, for *bona fide* use in their factories, when local prices have materially appreciated owing to the sudden stoppage of supplies.

2. I am to say that the Government of India have given their careful consideration to the proposal made by the Chamber and they regret that they are unable to accede to it. In the first place, although the proposal in itself would not, if adopted, necessarily involve a serious loss of revenue, Government would find

it difficult to resist applications for its extension to other industries. In the second place the suggestion is in direct contravention of the principles laid down in Section 30 of the Sea Customs Act, which provides that the "real value" shall be deemed to be "the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of importation". The Government of India are not prepared to admit the urgency, in the present instance, of the proposed exception to this principle.—I have, etc.,

H. A. F. LINDSAY,
Under Secy. to the Govt. of India.

APPENDIX C-15.

INDIAN COMMERCE IN FRANCE.

No. 3613 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 27th March 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward copy of a despatch No. 103, Rev., dated 24th July 1914, and of its enclosures, addressed to the Government of India by His Majesty's Secretary of State for India, regarding certain proposals made by the Australian Section of the British Chamber of Commerce in Paris, for the promotion of Indian commercial interests in France through the agency of that Chamber, and to request that the views of the Chamber may be forwarded to this Government on the following aspects of the proposals, *viz.*, (1) whether any, and if so what, benefit can be anticipated from the scheme under war conditions and (2) what advantages Indian trade may be expected to gain from it under normal conditions.—I have, etc.,

C. W. A. TURNER,
Under Secretary to Government.

REVENUE, No. 103.

INDIA OFFICE,
LONDON, 24th July 1914.

TO HIS EXCELLENCY THE RIGHT HONOURABLE
THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD,—I forward for the consideration of Your Excellency's Government a copy of a letter* from the Chairman of the Australian Section of the British Chamber of Commerce in Paris, submitting proposals for the promotion of Indian commercial interests in France through the agency of that Chamber, with a copy of the reply† that I have caused to be sent to Sir John Pilter. I shall be glad to learn the views of Your Excellency's Government on the proposal.

The British Chamber of Commerce in Paris, and Indian commercial interests in France.

* Dated 25th April 1914.

† Dated 22nd July 1914.

2. I enclose a copy of a letter‡ from the Official Secretary in Great Britain of the Commonwealth of Australia, on the subject of the arrangements in force between the Commonwealth and the British Chamber in Paris.—I have, etc.,

‡ Dated 29th June 1914.

(Sd.) CREWE.

ENCLOSURES.

ENCLOSURE No. 1:—*Chairman, Australian Section, British Chamber of Commerce, Paris, to India Office.*

9, RUE DES PYRAMIDES,
25th April 1914.

THE UNDER SECRETARY OF STATE FOR INDIA.

SIR,—Referring to the visit I had the honour of paying to you on the 3rd of this month in regard to the services which the British Chamber of Commerce in Paris could render to the Empire of India by making known Indian products on the French markets and generally fostering Indian commercial interests in France, I enclose a summarized statement of the work the Chamber could undertake.

I am proud to say that our Chamber's effort for the development of trade between Australia and France were particularly alluded to by His Majesty the King, in the following terms, when receiving the Board of our Chamber on 22nd April:—

> "I am gratified that the Chamber of Commerce should also recall my efforts to stimulate commercial activity from an Imperial point of view, and I congratulate that body upon the success achieved in promoting trade relations between France and my Over-seas Dominions."

You were good enough to say during our interview that Mr. W. H. Clark, Member for Commerce and Industry of the Viceroy's Council, would arrive immediately in London, and I should be pleased to come over to discuss this subject at any time convenient to yourself and Mr. Clark, unless the latter gentleman would prefer to pay a visit to Paris and examine personally the working of our Australian Department.

I may add that our Chamber is an Incorporated body under special licence from the Board of Trade, entirely composed of British subjects, under its Memorandum of Association, and that no pecuniary benefit can be distributed amongst any of its members—the object of the Chamber being solely that of advancing British commercial interest in France. I hope therefore that your Department will see their way to avail themselves of the services we are able and anxious to render, and remain, Sir,—Yours, etc.,

JOHN PILTER,
Chairman of the Australian Section.

ANNEX:—

MEMORANDUM.

Proposed Representation of India.

25th April 1914.

At the Commencement of 1913 our Chamber was appointed Official Representative in France of the Commonwealth of Australia, and devoted a special portion of its premises and a special

staff to the work of this representation. The results as regards the development of trade between Australia and France have already been most satisfactory, as will be observed from the gracious reference of His Majesty the King mentioned in the accompanying letter.

The enquiries received from French houses for Australian produce are continually increasing, and side by side with these we also receive enquiries for Indian produce, French buyers evidently considering that we are exceptionally well-situated to act in this capacity for all the great Over-sea Dominions, and appreciating the facilities for information offered by our organisation. It has, therefore, seemed to us that it would be extremely practicable for us to represent the Government of India in the same way and at the same time as the Commonwealth of Australia. So far from the interests of the two great Dominions clashing in any way, their respective geographical positions oblige them to produce widely differing articles; the two representations would be mutually helpful and would enable us to render increased services to both Dominions.

Our Chamber is, in fact, particularly qualified to render services of this kind in France, both by its 40 years' experience in this country and by its equipment for supplying information of every kind regarding France, while by the terms of its licence from the Board of Trade, it is debarred from making any profit and has no individual interest to serve.

We, therefore, venture to suggest that our Chamber be appointed Official Commercial Representative of British India (the post we already hold under the Commonwealth of Australia), and we would briefly outline the following list of services that we could render.

1°. Communication of all matters interesting Franco-Indian trade to the proper Government Department in London;

2°. Supply of information to Indian exporters and French buyers;

3°. Judicious advertising if deemed necessary, for the popularising of Indian produce in France;

4°. Commercial Museum or show-room of Indian produce open to the inspection of French buyers;

5°. Visa of French export documents for India (if the India Office desire us to perform such service);

6°. Preparing the ground for possible negotiation with a view an arrangement, which would place all or a portion of Indian produce under the French Minimum tariff, or "most favoured nation" treatment.

We append further details regarding each of the suggested services.

1. *Communications for the India Office.*—We think it is hardly necessary to enlarge upon the usefulness to the Government of India of possessing its own accredited representatives in France, who could supply information upon every subject desired by the Government; could inform Indian shippers how to declare their goods for French Customs; enable them to avoid any Customs difficulties, and could, by personal communication with the French Administrations, remove such difficulties immediately they occur. Our services in this respect to Australia are much appreciated.

3. *Supply of Information.*—We should be at the entire disposal of firms in India when corresponding with or visiting France, and give them all details they require. The assistance of such an institution as our own is indispensable in view of the complications of the French Customs tariff and the formalities which must be observed in order to avoid loss and fines.

We could also supply or undertake either through the Department in London or direct to Indian houses (as may be desired):—

Lists of suitable agents in France;

References on the stability and credit of French buyers;

Lists of buyers;

Submission of samples of Indian produce to likely purchasers;

Transmission of inquiries received from buyers of such produce;

British Indian shippers and merchants when visiting France could, if required, be accompanied by a member of our staff.

3. *Advertising.*—The judicious use of newspaper publicity has been found most valuable in our Australian Representation and has elicited many demands for Australian produce. The volume of Franco-Indian trade is already large (Fr. 390,000,000 in 1912), but we believe that by drawing the attention of French houses to India's vast extent and potentialities, more could be done.

4. *Commercial Museum.*—A useful collection of samples of Indian produce, on the same lines as our Australian collection of exhibits, would have excellent results.

The collection should be renewed at proper intervals, and the best class of French buyers would be regularly advised and asked to call. In connection with the commercial museum, a bureau for information relating to India would be organised.

5. *Visa of Export Documents.*—We believe that the number of documents requiring visa for export to British India is extremely small (if any), but should the India Office desire us to undertake such a duty, this could be arranged.

6. *Preparing the ground for a possible Franco-Indian Commercial Arrangement.*—The Chamber's constant connection and close touch with the various departments of the French Government would undoubtedly be most useful, should the Government of India deem it advisable at some future date to negotiate for the application of the French Minimum tariff to all the important articles of Indian export. (At the present time only tea, coffee, and spices so benefit.) Our Chamber took a prominent part in the movement which ultimately resulted in the Franco-Canadian Commercial Convention of 1907, and we are conducting a similar movement for Australia. Members of the Canadian Government have testified on several occasions to the Chamber's usefulness in this connection. The experience gained in our long correspondence and

numerous interviews with French Ministers and Governmental Departments, at the time of the Tariff Revision of 1910, would also be of obvious value in negotiations of this nature.

The present moment would be especially propitious as the French Minister of Commerce has asked the French Chamber of Commerce to advise him as to the desirability of closer commercial relations with the British Colonies.

7. *Probable Expense.*—The expenses of representation would necessarily depend upon the scope of the services required by the India Office and the premises considered necessary. From the Australian Government for the services rendered we receive a sum of £1,000, the Commonwealth Government being so satisfied with the way in which we have organised their Representation, that they have already added two special grants to their original annual subvention.

For the Committee,

JOHN PILTER,

Chairman of the Australian Section,
British Chamber of Commerce, Paris.

ENCLOSURE No. 2:—*India Office to Chairman, Australian Section, British Chamber of Commerce, Paris.*

R. and S. 2594.

INDIA OFFICE, 22nd July 1914.

SIR JOHN PILTER, KT.

SIR,—In continuation of the letter from this Office, R. and S. 2111 of the 4th June last, I am directed by the Secretary of State for India in Council to inform you that your letter of the 25th April, on the subject of the proposal to utilise the services of your Chamber for the promotion of Indian commercial interests in France, has been referred to the Government of India, and that until their views are received His Lordship does not consider that the proposal could with advantage be discussed at an interview.

I am to add that a further communication will be addressed to you when the Government of India have replied.—I am, etc.,

T. W. HOLDERNESS.

ENCLOSURE No. 3:—*High Commissioner for Australia to India Office.*

COMMONWEALTH OFFICES,
72, VICTORIA STREET, WESTMINISTER,
LONDON, S.W., 29th June 1914.

FRANCIS C. DRAKE, ESQ.,
INDIA OFFICE.

DEAR MR. DRAKE,—In reply to your letter of the 27th instant, the arrangements concerning the representation of the Commonwealth Government at the British Chamber of Commerce in Paris, are as follow:—

(1) The Chamber took premises so as to be able to give us certain accommodation and an exhibition of Australian products.

(2) Towards the cost of their having to take new premises, we pay the sum of £200 per annum. Then there is to pay £600 per annum for the work that they have agreed to undertake on our behalf, *i.e.*, to promote a knowledge of Australia and Australian products, and to assist in the development of their Chamber under the presidency of Sir John Pilter, and they employ a clerk who attends to our Australian business.

Since they undertook this work enquiry has been steadily stimulated, and the work gradually increases. We have had many trade enquiries, and we also find that the office is of great convenience to Australians who may be wanting information when travelling.

They also do a certain amount of press publicity, *i.e.*, getting paragraphs inserted in the French press concerning Australian matters.—Yours faithfully,

R. MUIRHEAD COLLINS.

APPENDIX C-15.

No. 870 OF 1915.

CHAMBER OF COMMERCE,

BOMBAY, 29th April 1915.

The UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 3613, dated the 27th ultimo, and its enclosures, regarding certain proposals made by the Australian Section of the British Chamber of Commerce in Paris for the promotion of Indian commercial interest in France through the agency of that Chamber.

2. In reply I am to state that all measures designed to extend and strengthen the representation of Indian trade in foreign markets have the warmest sympathy of my Committee and they therefore approve on general grounds of the proposals put forward. The German and Austrian markets, which have in the past been large customers of India in numerous commodities, are for the period of the war strictly closed and may very probably be much restricted for a considerable period after the war. My Committee therefore feel that it is a matter of great importance to search out and develop new markets for Indian produce both in the Empire and among our Allies.

3. I am to point out however that without experience of the working of the British Chamber of Commerce in Paris, my Committee are not in a position to express an opinion as to the degree of benefit which Indian trade may be expected to derive from the scheme proposed by that Chamber. At the same time they feel that while extensive results could scarcely be looked for during the war, considerable development of trade might result under normal conditions and that the machinery for such development might with advantage be prepared during the war.

4. In these circumstances, my Committee are of opinion that it is desirable that the offer of the British Chamber of Commerce in Paris be accepted experimentally for a period up to, say, one or

two years after the completion of the war; they would then be in a position to report to Government, if desired, as to whether the results achieved had justified the experiment.—I have, etc.,

T. W. BIRKETT,
Chairman.
NOËL WILKINSON,
Acting Secretary.

APPENDIX C-16.

TECHNICAL INFORMATION BUREAU AT THE IMPERIAL INSTITUTE.

IMPERIAL INSTITUTE,
LONDON, S.W.

The Director of the Imperial Institute presents his compliments to the Secretary of the Bombay Chamber of Commerce, and begs to enclose herewith for the information of the Chamber a copy of a circular relating to the formation and work of a Technical Information Bureau at the Imperial Institute.

The chief work of the Bureau is to supply technical information which will facilitate the use of Colonial and Indian raw materials in the United Kingdom.

The Bureau will, from time to time, issue special circulars through its "Bulletin" or otherwise dealing with Colonial and Indian raw materials, especially with those which might be more extensively utilised in the United Kingdom. At the present time the operations of the Bureau are naturally occupied with the industrial situation created by the war. In this connection two circulars, dealing respectively with new markets for Colonial and Indian copra and with the uses of West African palm kernels, have been issued, and as a result several firms in the United Kingdom have taken up the crushing of copra and of palm kernels. A copy of the circular relating to copra is enclosed for the information of the Chamber.

The Imperial Institute will be glad to receive from the Chamber suggestions as to Indian materials regarding which similar action is desirable. Such suggestions should be accompanied by lists of firms who are in a position to sell large quantities of the raw materials referred to, so that, if necessary, British manufacturers may be placed in communication with them.

20th November, 1914.

FORMATION OF A TECHNICAL INFORMATION BUREAU AT THE IMPERIAL INSTITUTE.

For some years past a steadily increasing stream of enquiries has been received by the Imperial Institute from manufacturers, merchants and others in Great Britain and the Colonies. These enquiries relate principally to new sources of supply of raw materials, methods of utilising new products from the Colonies and India, or to new or little known processes and machinery for industrial purposes. The number of these enquiries has now become so great that the Secretary of State for the Colonies has authorised the formation of a Technical Information Bureau at the Institute for dealing with them.

This Bureau will be a special branch of the Scientific and Technical Research Department, and will be staffed by experts who have had the advantage of experience in the work of that Department of the Imperial Institute, which is carried on in communication with producers in the Colonies and with manufacturers and users of raw materials in this country.

The present is a specially opportune moment for the formation of such a Bureau, since the paralysis of German and Austrian trade and industry opens up opportunities for the development of many industries in this country and in the Colonies which have hitherto been monopolised by Germany. The new Bureau is already playing an active part in this work and some examples of its activities may be given to illustrate the kind of assistance it is prepared to render.

A very important question, at the present moment, is that of the supply of potash salts, which are essential in certain branches of glass and soap manufacture and for the preparation of a large number of chemicals and manures. Germany has, for many years, had a practical monopoly of this industry, owing to her possession of the great potash mines of Stassfurt. The only country which has made any attempt to break this monopoly is the United States. The possible sources of supply of potash to England just now are small, being limited to imports of nitre from India, potash made from Irish and Scotch help, and a little obtained as by-products from wool and waste timber. Numerous enquiries have been received at the Imperial Institute from British manufacturers on this subject, and they have been placed in communication with firms who may be able to meet their requirements. It is quite certain, however, that the existing supplies are quite inadequate to meet all the demands, and the Bureau is preparing a statement as to sources of potash, which will include some hitherto almost untouched for industrial purposes. The necessary enquiries will occupy some time, but it is hoped to issue the statement by the end of the present year.

An equally important matter is that of finding markets in this country for the immense quantities of raw materials from India and the Colonies formerly exported to Germany. As examples of these palm kernels and copra may be mentioned. These products have been exported on a very large scale to Germany to be worked up into oil and feeding-cake, the former being then largely exported to England. There is no reason why this industry should not be transferred to such great oil-seed crushing centres as Hull and Liverpool. A statement giving full information regarding the German palm kernel industry is published in the "Bulletin of the Imperial Institute". (No. 3 of 1914), and the Bureau is prepared to place manufacturers interested in this industry in communication with merchants dealing in palm kernels, and similar action is being taken regarding copra and other raw materials.

One of the minor results of the European War is a great scarcity of thymol, a substance extensively used in medicine and

pharmacy as an antiseptic. The reason for this scarcity is found in the fact that practically all the ajowan seeds from which thymol is extracted are exported from India to Germany. The preparation of thymol from these seeds is a simple chemical process which can be carried on quite easily in this country. The necessary information for action on this subject has been supplied by the Bureau to various firms of British manufacturers.

Written enquiries should be addressed to the Director, Imperial Institute, S. W., and marked "Technical Information Bureau."

The Bureau is, of course, only one branch of the Institute. The Scientific and Technical Research Department of the Institute will continue as before to investigate the commercial possibilities of raw materials from the Colonies and India in its own laboratories and workshops.

The Public Exhibition Galleries of the Institute, which include a complete and permanent exhibition of the raw materials and primary manufacturers of the overseas Empire, are continually being added to, and are open daily to the public, free.

November 1st, 1914.

IMPERIAL INSTITUTE.

Technical Information Bureau.

New Markets for British Colonial and Indian Copra.

Large quantities of copra have been exported during recent years from British Possessions to Germany and Austria-Hungary, and as this trade has totally ceased owing to the war, it is necessary to consider the question of finding other markets for the produce.

The following table shows the imports of copra into Hamburg and Austria-Hungary during 1913, and will give some indication of the extent of the total trade and of the share of British Possessions. Hamburg is the chief centre of the German oil-seed crush-

ng industry, and it is probable that the shipments of copra to that port practically represent the total German imports—

Imports of Copra in 1913 into Hamburg and Austria-Hungary.

	Quantity metric tons (2,204 lb.)
Hamburg—	
Imports from all sources	230,395
„ „ British Possessions	124,434
Austria-Hungary—	
Imports from all sources	33,604
„ „ British Possessions	29,177

The details of the imports from the British Empire are as follows :—

Imports of Copra in 1913 into Hamburg and Austria-Hungary from the British Empire.

	Hamburg, metric tons (2,204 lb.)	Austria-Hungary, metric tons (2,204 lb.)
United Kingdom	225	..
British Central and South America	195	..
British Africa	(not given)	774
British East Indies	112,341	22,104
Australia	10,653	6,299
British South Sea Islands ..	1,020	
	124,434	29,177

These figures are not quite accurate and complete. Some imports from British West Africa reach Hamburg, but are not separately shown in the returns for that port. The imports from Australia to Austria-Hungary, include 608 metric tons from British Australia and 5,691 metric tons described merely as from Australia, which may include some of the foreign possessions in the Pacific. The figures are however probably sufficiently accurate for the present purpose.

The quantity of British copra for which a new market must be found may therefore be taken as about 153,611 metric tons.

It seems likely that a considerable proportion of this can be taken by the United Kingdom. The copra imported into Germany and Austria-Hungary is used for the production of oil (cocoanut oil) and feeding-cake (cocoanut cake). The quantity of cocoanut oil exported from Hamburg in 1913, amounted to 40,966 metric tons, of which 30,236 metric tons was sent to the United Kingdom and 5,261 metric tons to Norway and Sweden, the next largest purchasers. Copra is already expressed for oil in the United Kingdom and cocoanut oil is made both in Ceylon and India. There appears to be no reason therefore why the cocoanut oil which is imported to the United Kingdom from Hamburg should come in this roundabout way. The oil might be expressed in Ceylon or India, and shipped direct to the United Kingdom, or the copra might be exported to the United Kingdom and treated here instead of in Hamburg.

Further, the Trade Returns for the United Kingdom show that in 1913 this country also imported about 18,600 metric tons of cocoanut oil from foreign countries other than Germany. The total imports of foreign cocoanut oil to the United Kingdom in 1913 therefore amounted to about 49,000 metric tons, corresponding to about 82,000 tons of copra.

It is moreover certain that from all these foreign countries which export cocoanut oil to the United Kingdom, and especially from Germany, considerable quantities of cocoanut oil also reach this country in the form of margarine, vegetable butter and prepared fats and foods of various kinds. No definite figures can be suggested for the amount received in this way.

It is clear from the foregoing statement that considerably more than half of the British copra hitherto exported to Germany and Austria-Hungary could be taken by the United Kingdom, either in the form of copra or cocoanut oil. Ceylon and India produce both copra and cocoanut oil, so that these countries could probably divert their supplies in either form to the United Kingdom.

In addition to the possibility of finding a market in the United Kingdom there appears to be a considerable chance of the British Possessions securing a share of the French import trade in copra.

In 1912 the total imports of copra into France were 153,506 metric tons. Of this total 19,691 metric tons came from British Possessions, and 10,321 metric tons from French Colonies. Of the remainder 43,422 metric tons came from the Dutch East Indies and 72,964 metric tons came from the Philippines. It ought to be possible for Ceylon, India, and the Federated Malay States to compete on favourable terms with the Dutch East Indies and the Philippines for this trade. There also seem to be considerable possibilities of developing an export trade in copra with Denmark Scandinavia and Russia, and possibly with Holland.

In the case of the United States the imports of copra in 1913, amounted to 15,548 metric tons of which 10,674 metric tons came from the Philippines and the rest mainly from French, British and German Possessions in the Pacific. The imports of cocoanut oil to the United States amounted in 1913 to 22,915 metric tons of which about 18,000 metric tons came from Ceylon, India, the United Kingdom and Australia, and the rest chiefly from France, Germany and the Philippines.

No. 64 of 1915.

Chamber of Commerce,
Bombay, 7th January 1915.

The Director, Imperial Institute,
London, S. W.

Dear Sir,—I am directed to acknowledge with many thanks receipt of your letter, dated 20th November 1914, and its accompaniments relating to the formation and work of a Technical Information Bureau at the Imperial Institute.

I am to point out however that the articles particularly referred to in the circulars which accompanied your letter under reply, namely, copra and palm kernels are of more interest to the Madras Presidency than to Bombay, and copies of your letter and its accompaniments are accordingly being sent to the Chambers of Commerce at Madras, Cochin and Calicut, in case these bodies may not have received them direct from you. The correspondence has also been circulated to all Members of this Chamber, with the request that those interested should communicate direct with your Institute.

I am to add that my Committee await with interest further communications on this subject from the Imperial Institute and that such information will be given the widest publicity among Members of this Chamber.—I am, etc.,

NOËL WILKINSON,
Asst. Secretary.

No. 69 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 7th January 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Madras.

DEAR SIR,—I am directed to forward herewith for your information a copy of a letter and its accompaniments which have been received from the Director of the Imperial Institute, London.—Yours faithfully,

NOËL WILKINSON,
Asst. Secretary.

Similar letters to
Calicut and Cochin Chambers.

APPENDIX C-17.

THE TEXTILE ALLIANCE INCORPORATED OF NEW YORK.

OLD SECRETARIAT,
APOLLO STREET,
BOMBAY, 1st September 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We beg to inform you that we have been instructed to represent in India, The Textile Alliance Incorporated of New

York an Association which has been formed in the United States of America to facilitate the import into the United States of wools and skins from Great Britain and the British Dominions. We have received recent information that the Government of India has decided to recognise The Textile Alliance and to adopt the arrangements made through them.

2. We send herewith a copy of a letter which we have addressed to the Government of India and to which we await a reply. We trust that this letter will convey to you the ideas and aims of The Textile Alliance of New York, the main object of which Association is to assist the exporter in the arrangements by which he is enabled to export wools and skins to the United States of America under present war conditions, while at the same time securing that such imports into the United States shall not be applied directly or indirectly for the benefit of Germany or other enemy countries.

3. In the first place we shall be much obliged if you will give us some idea of the quantity of consignments now made or likely to be made from your port to the United States and what are the qualities of wools and skins in which there is a trade from your port with the United States. We shall then be glad to know what are the present conditions under which such export trade is conducted, and whether the arrangements sketched out by us in our letter to the Government of India are likely to meet with the approval of exporters and will have the support of your Chamber.

4. Upon receiving your reply we shall hope to be in a position to deal with any suggestions that may be put forward by the Government of India and to communicate with The Textile Alliance of New York.

5. We have had the pleasure of an interview with Mr. Wilkinson who has kindly supplied us with the names of the principal exporters of wools and skins from Bombay and we are communicating with them.—Yours truly,

LITTLE & CO.

OLD SECRETARIAT,
APOLLO STREET,
BOMBAY, 1st September 1915.

THE HON'BLE SIR WILLIAM HENRY CLARK,
K.C.S.I., C.M.G.,
MEMBER OF COUNCIL (COMMERCE AND INDUSTRY),
THE GOVERNMENT OF INDIA,
Simla.

SIR,—We have the honour to inform you that we have been requested to represent in India The Textile Alliance Incorporated of New York, an Alliance which has been formed to control the export from Great Britain and the British Dominions to the United States of America of wools and skins. We have received our instructions from Messrs. Freshfield Solicitors of the City of London through whom most of the negotiations with the Board of Trade were carried out and who subsequently made all the arrangements with the War Trade Department in London for carrying out the objects aimed at.

2. The Textile Alliance Incorporated of New York is an Association which has been incorporated under the Law of the United States of America and comprises six of the Textile Associations. The President of the Association is Mr. Albert Marshall Patterson, the Secretary Mr. J. Nevins and the Head Offices are situate at 45 East 17 Street New York.

3. We understand that after the Declaration of War the export of Wool from the United Kingdom to the United States of America was at first permitted by Government License which involved the applicant in making a Statutory Declaration as to ultimate destination but that this system broke down owing to the fraud of one of the applicants' Representatives in the United States. Thereupon the export of Wool to the United States appears to have been prohibited until the arrangements which are now in

force were made with The Textile Alliance. The main object of The Textile Alliance of New York is to facilitate the consignment of Wools and Skins and to secure that Wools and Skins exported from England and British Dominions to the United States shall only be consumed in the United States and shall not be re-exported to enemy countries.

4. The proposals for regulating the export of Wools and Skins from Great Britain and British Dominions were made with the advice and consent of His Britannic Majesty's Ambassador at Washington to the Board of Trade in London, and The Textile Alliance have made arrangements whereby they secure that no British Wool imported to any dealer or firm or persons associated with The Textile Alliance shall be re-sold except with the prior consent of the President of the Association and that the Wool shall be used in the Mill or Mills of the associated bodies or firms for their own manufacturing purposes only. In this connection we enclose herewith copy of a letter of 25th February 1915 from Mr. Fountain of the Board of Trade to Mr. Freshfield with its two accompanying letters.

5. We understand that by arrangement with The Textile Alliance the Ports of New York, Boston, Philadelphia and San Francisco have been selected as those to which consignments may be made. A list has been prepared of the firms in the United States of America which have been accepted by The Textile Alliance and the Embassy at Washington as the firms approved for the import of Wool and Skins from Great Britain and the British Dominions. Some of these firms are approved for the import of Wool only and others for Skins only and others Wools and Skins. A list of these firms has been sent to us.

6. Instructions were sent to us in anticipation of the arrangements made in England being extended to India. We have now received a cable informing us that the Board of Trade have intimated that the Government of India have decided that shipments of Wool from India to the United States shall be consigned only to persons on the list of approved recipients of British Wool

in the United States. We are therefore communicating with you to ascertain what arrangements the Government of India would desire should be made by The Textile Alliance.

7. The original arrangements made in England between Messrs. Freshfield on behalf of The Textile Alliance and the War Trade Department appear to have been that all consignments had to be made to Mr. Patterson, the President of The Textile Alliance. As however certain of the exporters wished to finance the consignments through their Bankers certain Banking Houses were approved through which the Bills of Lading might be sent. These Banking Houses are Messrs. Baring Brothers & Co., Messrs. Brown Brothers & Co., Messrs. Lee Higginson & Co., and Messrs. J. P. Morgan & Co. In either case the shipment is to be on account of The Textile Alliance of New York, and a charge of one per cent. on the foreign cost of the consignment as shown by the consular invoice is to be paid to The Textile Alliance before delivery of the consignment is authorised. In the case of India it occurs to us that it will probably be necessary to arrange for some other Banking House to be approved through which the consignments can be made. The position would then be that consignments have either to be made by the Consignees direct to the President of The Textile Alliance or through an approved Bank either direct or by arrangements with their own Bankers. Intimation of all consignments has to be sent to the representative of The Textile Alliance accompanied in the case of shipments made direct to the President of The Textile Alliance by the relative Shipping Documents. The Representative then communicates by the following mail with The Textile Alliance forwarding all Shipping Documents.

8. We give the above as an approved outline of the arrangement which we gather has been made in England. We now come to the question of licensing the export. These arrangements it is thought will be most appreciated by the exporters as we understand that at present before any License is granted a Consular Certificate has to be obtained from the United States regarding the importer and then only will the Customs Authorities consider the application for the License.

9. A list as we have already said is kept of the Companies and Firms in the United States of America who are either associated members of The Textile Alliance of New York or have been approved by The Textile Alliance for the importation of Wools, and Skins from British Dominions. A copy of this list has been sent to us and names which are added will be cabled to us. We are therefore in a position to inform the Government Departments concerned of these Companies and Firms and persons in the United States to whom consignment may be made under the approval of The Textile Alliance. The arrangement made in England is that the exporter applies on a regular form for a License to export his consignment. If the Consignee is a Company Firm or persons recognised by The Textile Alliance the Applicant for the License is notified that the License will be granted to him on his signing a form undertaking to abide by the conditions laid down by The Textile Alliance of New York. Upon his signing this form a License is then issued, and this procedure is gone through in respect of each consignment.

10. We are not aware at present of the arrangements which have hitherto been made by the Government of India for the export of Wools and Skins from India to the United States and therefore the main object of this letter is to acquaint you that we have been requested to represent The Textile Alliance of New York, and to inform you that we are prepared to communicate the views of the Government of India to The Textile Alliance as to the arrangements which Government wish to make for the export to the United States of America of Wools and Skins. We need hardly add that our client's desire to assist Government as much as possible, whilst at the same time the arrangements in contemplation will assist the exporters.

11. We are writing to the Chambers of Commerce at Bombay, Calcutta, Madras and Karachi, and sending them a copy of this letter. We have instructions to appoint representatives of The Textile Alliance at those Ports should this appear to be advisable.—We have, etc.,

LITTLE & Co.

No. 1811 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 20th September 1915.

MESSRS. LITTLE & Co.,
Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your letter No. 10365, dated the 1st instant, and of its accompaniment regarding The Textile Alliance Incorporated of New York, an Association which has been formed in the United States of America to facilitate the import into the United States of wools and skins from Great Britain and the British Dominions.

In reply to the specific enquiries made by you in the 3rd paragraph of your letter, I am in the first place to attach hereto for your information a statement showing the exports of wools and skins from Bombay to the United States of America during the last 3 years.

With regard to the quantity of consignments likely to be made from this port to the United States, the qualities of wools and skins thus exported, and the present conditions under which the trade is conducted, I am to state that my Committee have consulted Members of this Chamber interested in the exportation of wools and skins, but learn that only one Member is engaged in the export trade with the United States. This firm states that they have already replied to you direct in the matter. My Committee, therefore, regret they are not in a position to afford you the information you require.

For the same reason, my Committee are unable to say whether the arrangements outlined by you in your letter to the Government of India will commend themselves to those firms engaged in the trade. Generally speaking however your proposals appear to my Committee to be reasonable and likely to prove satisfactory, provided that the names of banks which have branches here be added to the list of approved banks.—I am, etc.,

NOËL WILKINSON,
Ag. Secretary.

Exports of Wool, Hides and Skins from Bombay to United States of America during the Calendar years 1912, 1913, 1914 and from 1st January to 31st August 1915.

	Wool. Bales of 3 cwt. each.	*Hides.* Pieces.	*Skins.* Pieces.
1912	380	4,900	2,768,340
1913	492	3,060	3,160,300
1914	1,015	15,020	2,897,360
1st January to 31st August 1915 ..	293	....	2,169,040

No. 11114-15.

OLD SECRETARIAT,
APOLLO STREET,
BOMBAY, 22nd September, 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We are much obliged to your letter No. 1811 of the 20th instant on the subject of the export of Wools and Skins from India to the United States and we are obliged for the information given.

We have not yet received a reply from the Government of India and cannot take any further steps until we hear from them. —Yours faithfully,

LITTLE & Co.

APPENDIX C-18.

ENHANCEMENT OF FREIGHT BY CONFERENCE LINERS.

BOMBAY, 27th July 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We beg to hand you herewith copy of the Arbitrators' Award in the dispute between the Conference Lines and the

Bombay Native Piece-goods' Merchants Association.—Yours faithfully,

for W. & A. GRAHAM & Co.,
R. D. ENGLAND.

TO ALL to whom these presents shall come we the Hon'ble Mr. Chimanlal Harilal Setalvad, Advocate of the High Court of Judicature at Bombay, and Vernon Batthyany Fector Bayley, one of the attorneys of the High Court of Judicature at Bombay send greeting; WHEREAS by an Agreement, dated the 26th day of January 1915, and made between Messrs. W. & A. Graham & Company, Bombay, acting for the Conference Lines of Steamers *i.e.*, "Ellerman (including "City" and "Hall") "Clan" and "Anchor" Lines (thereinafter and hereinafter unless otherwise designated referred to as "the Shipowners" of the one part and the Bombay Native Piece-goods Merchants' Association (thereinafter and hereinafter unless otherwise designated called "The Dealers") of the other part after reciting that by an agreement bearing date the 4th day of December 1908 and made between the parties hereto (thereinafter and hereinafter referred to as "the Contract") it was *inter alia* agreed that the Shipowners should, between the 1st day of January 1911 and the 31st day of December 1915 (unless prevented by accident, strikes, war or unforeseen occurrence), despatch from Glasgow to Bombay *via* Suez Canal not less than 4 steamers and not more than 7 per month with intervals of sailing of not more than 7 days and not less than 3 days Sundays excepted and subject as therein provided should either at Glasgow or Liverpool or Birkenhead or Manchester receive on board each of the said steamers and carry to Bombay and there deliver in the Princes Dock or Victoria Dock or New Dock under the condition and in accordance with the terms of the Bill of Lading therein mentioned all such piece-goods including any piece-goods transhipped from any Continental or other port as might be tendered to them for carriage by the Dealers, but they should not be bound to receive more than ten thousand packages of the customary size on board any one steamer and that the Dealers should pay to the shipowners for each ton of 40 cubic feet measurement of piece-goods shipped under the

said contract freight at the rate provided in Clause 17 of the contract and reciting that Messrs. W. & A. Graham & Company had guaranteed the performance of the contract in all respects by the shipowners and had undertaken to accept service and to appear on their behalf in all suits and proceedings which might be taken against them and also to pay all decrees which might be obtained against the shipowners in any suit arising out of the contract and reciting that on and after the 6th day of August 1914, the shipowners declined to receive shipments of piece-goods from the Dealers at the rate of freight provided in the contract and demanded an increased freight of 25 per cent. and reciting that the Dealers denied their liability to pay the increased freight but offered to pay and did pay the same under protest and without prejudice to their right to claim a refund thereof and to have the dispute which had arisen between the parties in reference to such increased freight referred to arbitration and reciting that the parties thereto had agreed to refer the said dispute to arbitration as provided by Clause 27 of the Contract it was by the agreement now in recital agreed *inter alia* between the parties thereto that the following question should be referred to the award and final determination of us the said Hon'ble Mr. Chimanlal Harilal Setalvad and Vernon Batthyany Fector Bayley, the Arbitrators nominated by the parties thereto and the Umpire to be chosen by us, the said Arbitrators before entering upon the arbitration, namely :—

> "Whether under the terms of the said recited contract the "Shipowners were entitled to demand and the Dealers were "and are liable to pay an increased freight of 25 per cent. or "any increased freight at all as claimed by the Shipowners "and whether the Shipowners were and are justified in refus- "ing to accept shipments from the Dealers unless the extra "freight so demanded was paid."

AND WHEREAS by an Agreement, dated the 10th day of June 1915, and made between the said Messrs. W. & A. Graham & Co. of Bombay acting for the said Conference Lines of Steamers (thereinafter and hereinafter unless otherwise designated referred to as "the Shipowners") of the one part and the

said Bombay Native Piece-Goods Merchants' Association (thereinafter and hereinafter unless otherwise designated called "the Dealers") of the other part after reciting *inter alia* that by the said recited Agreement of Reference, dated the 26th day of January 1915, it had been *inter alia* provided that the said Arbitrators and Umpire should make their awards within one month from the date of the said Agreement or within such extended time not exceeding one month after that date as the said Arbitrators and Umpire should by writing under their hand appoint and reciting that the said Arbitrators had appointed the Honourable Mr. Justice N. C. Macleod as an Umpire and reciting that it had been agreed that the time wherein the Arbitrators should make their award should be extended by four months and reciting that it had been agreed between the parties thereto that the Arbitrators should proceed with the said Reference and make their award on or before the 31st day of July 1915 or within such extended time after that date as the said Arbitrators should by writing under their hand appoint and that in the event of the Arbitrators disagreeing about making their award or failing to make their award within the time aforesaid the matter in dispute between the parties should stand referred to the Umpire who should make his award under his hand within 30 days from the date the same should stand referred to him as aforesaid or within such extended time not exceeding 30 days after that date as the said Umpire should by writing under his hand appoint it was by the Agreement now in recital agreed between the parties thereto that the following two further questions be referred to the award and final determination of the said Arbitrators and Umpire namely—

"1. Whether the Shipowners did not commit breaches of "contract in that they did not despatch steamers from "Glasgow as agreed calling at Liverpool or Manchester or "Birkenhead and did not provide substitute by a direct "steamer from Liverpool or Manchester or Birkenhead for a "steamer despatched from Glasgow which did not call at "Liverpool, etc., and if so whether the measure of damages "which the Shipowners ought to pay the Dealers is not a sum "equivalent to the extra freight and charges demanded and "paid by the Dealers to the Shipowners and whether if the

" Dealers are bound to pay the Shipowners the extra freight " and charges aforesaid the Shipowners are not liable to pay to " the Dealers the same amount as damages aforesaid or " otherwise.

2. " Whether on the true construction of the contract and " in the events that have happened the Shipowners are not " bound to pay to the Dealers the sum demanded from and " paid by the dealers for extra freight and charges or any and " what sum with interest thereon at nine per cent. per annum " from the dates when the Dealers paid under protest as " aforesaid."

and it was by the agreement now in recital further agreed *inter alia* between the parties thereto that the said Arbitrators should make their award on or before the 31st day of July 1915 or within such further time or times to which they might see fit to extend the same and it was further agreed that the costs of and incidental to the said reference and of their award should be in the discretion of the said Arbitrators or Umpire as the case might be who should direct by when and to whom and in what manner and proportion the same might be paid NOW KNOW YE that we the said Hon'ble Mr. Chimanlal Harilal Setalvad and Vernon Batthyany Fector Bayley having taken upon ourselves the burden of the said reference and having heard Counsel on behalf of the respective parties and considered the documents put in evidence before us make our award of and concerning the premises as following, that is to say :—

1. We award and find that under the terms of the said contract dated the 4th day of December 1908, the Shipowners were not entitled to demand and the Dealers were not and are not liable to pay an increased freight of 25 per cent. or any increased freight at all as claimed by the Shipowners and that the Shipowners were not and are not justified in refusing to accept Shipments from the Dealers unless the extra freight so demanded was paid. And we further award and find that it is not necessary to determine the two further questions referred to us by the said agreement, dated the 10th day of June 1915.

2. We award and direct that the Shipowners do refund and pay to the dealers the various sums respectively paid to and received by them the Shipowners respectively in respect of the increased freight over and above the amount of freight authorised by the said contract, dated the 4th day of December 1908, together with interest at the rate of 6 per cent. per annum on the several payments of increased freight as aforesaid to be calculated from the dates on which the several payments were respectively made until the date or dates on which the same are respectively refunded and paid to the Dealers.

3. We award that the Shipowners bear their own costs of and attending the reference and pay to the Dealers their taxed costs of and attending the reference (including the fees paid to Counsel) and also pay the costs of this our award which we fix at Rs. 2,000 and in case the said Dealers pay the said sum of Rs. 2,000 then we award and direct that the said Shipowners shall forthwith repay to the said Dealers the amount so paid by the said Dealers.

In Witness whereof we have hereunto set our respective hands to this our award this 13th day of July 1915.

SIGNED by the said Honourable MR. CHIMANLAL HARILAL SETALVAD in the presence of (Sd.) CHIMANLAL H. SETALVAD.

(Sd.) RUSTOM P. MODY,
Solicitor, Bombay.

SIGNED by the said VERNON BATTHYANY FECTOR BAYLEY in the presence of (Sd.) VERNON B. F. BAYLEY.

(Sd.) RUSTOM P. MODY.

No. 1580 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th August 1915.

MESSRS. W. & A. GRAHAM & Co.,
Bombay.

DEAR SIRS,—I am directed to acknowledge with many thanks receipt of your memorandum, dated the 27th ultimo, and of the

copy of the Arbitrators' Award in the dispute between the Conference Lines and the Bombay Native Piece-Goods Merchants' Association which accompanied it.

In this connection I am to enquire firstly whether you can afford my Committee any information as to how the refund referred to in the Award is to be made, *i.e.*, whether the refund will be paid to the Shippers of the goods or to the Bombay Native Piece-Goods Merchants' Association and secondly whether a second arbitration is now to take place.

I am to add that as the information asked for is considered to be of general interest to importing members of this Chamber my Committee would much appreciate your permission to circulate to members interested copies of your reply to the points raised.—Yours faithfully,

NOËL WILKINSON,
Acting Secretary.

BOMBAY, 6th August 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We are in receipt of your letter of the 6th instant.

The arbitrators in their award stated that the refund is to be paid by the Conference Lines to the Bombay Native Piece-Goods Merchants' Association together with interest from date of payment; but as there is a difference between the dates of payment to the Conference Lines by the shippers, and the dates upon which the shippers recovered the amounts from the dealers, the only possible way of adjusting the account will be for the shippers to refund to the dealers the amounts paid to them by the dealers together with interest from the dates of payment, and to recover the amounts from the Conference Lines together with interest from the dates on which they paid the amounts to the Conference Lines.

As the Association does not appear to realize that it is impossible for us as agents for the Conference Lines to pay the refund direct

to the Association, we have asked our Solicitors to make an appointment with the Association's Solicitors and representatives from the Association, so that we may explain the matter fully and we have no doubt that we shall be able to arrange matters satisfactorily.

As regards a second arbitration on the blockade question, we have telegraphed to the Conference Lines asking for instructions, but have not received their reply.

We will advise you on both these points as soon as we are in a position to do so.

In reply to the last paragraph of your letter, we are quite willing that you should circulate a copy of this letter to members of the Chamber.—Yours faithfully,

W. & A. GRAHAM & Co.

BOMBAY, 17th August, 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Piece-Goods Freight Contract Arbitration.

DEAR SIR,—With reference to our letter of 6th instant, we beg to advise you that as the Bombay Native Piece-Goods Merchants' Association did not agree to our proposal to hold a Conference with regard to the method in which the excess freight should be refunded we have instructed our Solicitors to address the arbitrators as per copy of letter enclosed herewith.

We have to-day received telegraphic advice to the effect that the Conference Lines have decided to hold a Second Arbitration on the Blockade Question, and we have therefore instructed our Solicitors to take the necessary steps and to arrange for it to be held as early as possible.

We shall be much obliged if you will kindly circulate a copy of this letter and of the enclosure to the Members of the Chamber, so that they may be kept fully advised as to the present state of affairs.—Yours faithfully,

W. & A. GRAHAM & Co.,
Agents for the Conference Lines.

BOMBAY, 14th August 1915.

C. H. SETALVAD, ESQ.,
and
V. B. F. BAYLEY, ESQ.

Conference Lines and Native Piece-Goods Merchants' Association.

ARBITRATION.

DEAR SIRS,—We beg to address you on behalf of our clients the Conference Lines of Steamers.

Under the Award as published by you in this arbitration our clients are ordered to pay to the dealers the various sums respectively paid to and received by them respectively in respect of the increased freight together with interest at the rate of 6 per cent. per annum on the several payments of increased freight as aforesaid to be calculated from the dates on which the several payments were respectively made until the date or dates on which the same are respectively refunded and paid to the dealers.

You are no doubt aware that generally the dealers in Bombay indent for the piece-goods, the subject of the freight contract, through firms in Bombay who obtain the piece-goods from their corresponding firms in England and Scotland.

These firms when shipping the goods render an invoice to the Bombay firms the price in the invoice including the freight and interest thereon till time of arrival in Bombay. If the goods are not taken up on arrival in Bombay the dealers are charged additional interest until the goods are taken up in most cases first at 5 per cent. and later at an increased rate.

When the increased freight was first levied we understand that it was not included in the invoice prices, but was inserted as a separate item and interest was not charged thereon.

The increased freight so inserted in the invoices has not in all cases been paid by the dealers, when taking delivery of the goods.

The result has been therefore that they have either not paid the increased freight at all, or in cases where they have paid it have paid no interest on it between the dates on which the increased freight was paid to the shipowners and the dates on

which they (the dealers) actually paid the same to the firm through whom they indented for the goods.

Only at a later date we understand, did it become the usual practice to include the increased freight in the invoice value presumably with interest thereon.

In other cases the goods have not yet been taken up by the dealers with the result that the increased freight has been paid to the shipowners but the dealers have not yet paid the same and is not known when they will pay it.

If therefore our clients do what the dealers now require them to do, that is to pay all the increased freight, that has been paid to them, with interest at 6 per cent. from the dates on which the various payments have been made to them, the result will be that our clients will in certain cases pay to the dealers (*a*) increased freight which the dealers have never paid, (*b*) interest on monies for periods when the dealers had never paid these monies, (*c*) increased freight which the dealers will not pay if as may possibly be the case the dealers fail in the future to take up the goods.

Our clients have reason to anticipate that if the award is strictly adhered to they will render themselves liable to repay to the Home firms which paid the additional freight (1) in cases where these firms have not recovered the same from the dealers the extra freight so paid by these firms and (2) in the cases where no interest has been charged by these firms, the difference on the interest above referred to.

They may thus have to pay certain sums twice over.

Our clients submit that this is obviously due to a mistake in the award as they submit the reference was clearly limited to increased freight actually paid by the dealers and we are instructed to enquire whether you will be prepared to agree that the award should be remitted to you by the Court for amendment on the ground of this mistake, in which case we will apply to the Court for that purpose.

We are sending a copy of this letter to Messrs. Bhaishanker Kanga and Girdharlal.—We are, etc.,

CRAIGIE BLUNT AND CAROE.

No. 1639 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 19th August 1915.

MESSRS. W. & A. GRAHAM & Co.,
Bombay.

DEAR SIRS,—I am directed to acknowledge with many thanks receipt of your letter, dated the 17th instant, and of its accompaniment regarding the Piece Goods Freight Contract Arbitration and to inform you that copies of these documents have been circulated to all Importing Members of the Chamber.—Yours faithfully,

NOËL WILKINSON,
Ag. Secretary.

APPENDIX D.

UNIVERSAL CURRENCY NOTES.

No. 1714 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 4th September 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I have the honour on behalf of my Committee to invite your attention to the question of Universal Currency Notes and particularly to those of Rs. 10 and of Rs. 50 the present form of which, my Committee would respectfully submit, is very unsuitable and results in much inconvenience to their users.

2. The points to which my Committee would draw your attention are the following:—

(1) The figures denoting the values of Rs. 10 and Rs. 50 notes are much too small and are not readily decipherable.

(2) The general resemblance between the Notes of the above denominations is very marked and numerous instances of confusion arising between them have been brought to the notice of my Committee.

(3) The texture of the Notes of all denominations is too thick and in this particular as well as in those above indicated, the new Notes are much less convenient than the Notes in their old form.

3. I am to point out that my Committee addressed your Department on the above question in the year 1910 and were informed that the matter had been submitted for the consideration of Government.

4. Since that time the matter has been frequently brought to the notice of my Committee and they therefore take the liberty of again placing their views before you in the hope that it may now be found possible to modify the design and texture of these Notes in such a way as to remove the inconveniences which result from the marked similarity existing between the Notes of Rs. 10 and Rs. 50 and from the thickness of all Universal Currency Notes in their present form.—I have, etc.,

M. N. HOGG,
Deputy Chairman.
NOËL WILKINSON,
Ag. Secretary.

No. 1715 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th September 1915.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to send herewith for transmission to Simla a letter which my Committee have addressed to the Government of India on the subject of Universal Currency Notes.

A spare copy is attached hereto for your information.—I have, etc.,

NOËL WILKINSON,
Ag. Secretary.

No. 3917 of 1915.

FINANCIAL DEPARTMENT,
BOMBAY CASTLE, 29th October 1915.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—In reply to your letter No. 1714, dated 4th September 1915, to the address of the Government of India, suggesting improvements in the design and texture of universal currency notes and particularly those of ten rupees and fifty rupees, I am directed to state as follows.

2. I am to refer you to paragraph 94 of the speech by the Hon. Sir William Meyer introducing the Financial Statement for 1915-1916, and to explain that the question of a radical improvement in the form and design of the Government of India's currency notes has for some time past been engaging their attention. The question has been examined with reference to the practice in other countries and from the point of view of convenience in use and the prevention of counterfeiting; and a special officer was for some time on duty in England and elsewhere studying the subject. At the time the war broke out the Government of India were about to address Chambers of Commerce and other authorities in the matter, and it was intended to offer the fullest opportunity for criticism and suggestion. The question affects, however, not only the commercial public but the Indian public generally, and in view of the conditions created by the outbreak of war, it was considered undesirable to ventilate the question of a complete change in all the existing forms of note while such conditions prevailed. The Government of India's present intention therefore is to suspend the further consideration of this question until the war is ended. I am to state in conclusion that the fullest consideration will be given, when the time comes, to the points which the Bombay Chamber of Commerce has now raised and to any further suggestions which the Chamber may put forward when the question comes under public discussion.—I have, etc.,

J. A. POPE,
Under Secretary to Government.

Extract from SIR WILLIAM MEYER'S *Financial Statement for 1915-16. (Para. 94.)*

94. Before the war broke out, we also had under our consideration certain questions connected with the paper currency, the two most important being, perhaps first, a radical improvement in the form and design of our currency notes, a matter which we have now had to set aside for a time owing to the crisis; and, second the adoption of measures to facilitate the encashment of notes and so extend their use. As regards this latter question the war crisis, instead of being a stumbling block, appears to be likely to hasten a solution. In the period of general apprehension and incipient panic which immediately followed the outbreak of war, we regarded it as our foremost duty to secure the unimpeded encashment of our notes in every practicable way; and I think we have had our reward in the confidence which this policy has gained for us. It will be our object, as far as is feasible, to maintain, as a permanent measure, the facilities which we have granted in this period of emergency, and gradually to improve and develop our administrative arrangements with this end in view.

APPENDIX E.

STAMP DUTY ON CASH CREDIT AGREEMENTS.

No. 2122-105-S OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th December 1915.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to forward herewith for transmission to Delhi a letter my Committee have addressed to the Government of India, Commerce and Industry Department, on the subject of the Stamp Duty at present levied on Cash Credit Agreements.

A spare copy of the above letter is sent herewith for your information.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 2106-105-S. OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 30th November 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Delhi.

SIR,—I have the honour to address you under the instructions of the Committee of this Chamber on the subject of the Stamp Duty at present leviable on an instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced, or to be advanced, by way of loan which in the opinion of my Committee is at present excessive and is calculated to retard the development of trade, for the reasons hereinafter mentioned.

2. The particular instrument to the stamp duty on which the attention of my Committee has been particularly drawn by several leading firms and companies in Bombay, is a Cash Credit Agreement, that is to say, an agreement between a firm or company and its banker whereby, in consideration of the hypothecation by the customer to the Bank of the present and future stock of cotton, cotton goods, coal, stores or other goods of the customer, the Banker agrees to allow to the customer an overdraft or cash credit of a specified amount.

3. The form of agreement adopted by the different Banks in Bombay varies in regard to the period for which the overdraft is allowed. In some cases the period is six months, while in others it is twelve months or no period is fixed, but the Bank reserves the right to cancel the agreement, and call in the overdraft on short notice.

4. This system of cash credits has been widely adopted by the mercantile community for the purpose of financing local industries, and has proved of great assistance to trade, and the imposition of a heavy stamp duty tends, in the opinion of my Committee to retard the development of it, and materially affects trade in general.

5. The history of the stamp duty levied on an instrument evidencing an agreement relating to the hypothecation of moveable property since the passing of the Indian Stamp Act, 1899, may be shortly recapitulated.

6. By Article No. 6 of Schedule 1 to the Indian Stamp Act II of 1899 as passed, under the heading "Agreement by way of equitable mortgage," any instrument evidencing an agreement to secure the repayment of a loan made "upon the hypothecation of moveable property" was liable to the same duty as a Bill of Exchange under Article No. 13 (*b*) for the amount secured, when such loan was repayable more than three months, but not more than one year, from the date of the instrument, and to one-half of that duty when such loan was repayable not more than three months from the date of such instrument. Article No. 6 of Act II of 1899 contained at the foot "*Exemption.*—See Exemption under Mortgage Deed (No. 40)."

7. By section 8 of the Indian Stamp (Amendment) Act XV of 1904, Article No. 6 in Schedule I of the Indian Stamp Act, 1899, was repealed, and a new article (No. 6) was substituted in lieu thereof, whereby any instrument evidencing an agreement relating to the pawn or pledge of moveable property where such pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt, became liable to the same duty as a Bill of Exchange under Article No. 13 (*b*) for the amount secured, if such loan was repayable on demand or more than three months from the date of the instruments evidencing the agreement, and to half that duty if such loan were repayable not more than three months from the date of such instrument.

8. All reference to an instrument evidencing an agreement to secure the repayment of a loan made upon the hypothecation of

moveable property was omitted from the new Article No. 6. But section 8 of Act XV of 1904 transferred to the new Article No. 6 the exemption "Instrument of pawn or pledge of goods if unattested" which had previously appeared in Article No. 40.

9. The beforementioned omission was the result of the Report of the Select Committee to which the Bill No. 3 of 1904 as originally introduced in the Council of the Governor General of India on the 4th March 1904, was referred.

10. Article No. 6, which it was intended by Bill No. 3 of 1904 as originally introduced, should be substituted for Article No. 6 of the Indian Stamp Act, 1899, included an agreement to secure money advanced, or to be advanced, by way of loan "by the hypothecation, pawn or pledge of moveable property," and exempted from duty a Letter of Hypothecation accompanying a Bill of Exchange and also an Instrument of pawn or pledge of goods if unattested: these two exemptions had appeared in Article No. 40 (Mortgage Deed) in Act II of 1899, as passed.

11. The following is an extract from the Statement of Objects and Reasons for the Bill on the subject of Agreements relating to the hypothecation of moveable property:—

> "The attention of the Government of India has been directed to the ruling of the Calcutta High Court in the case of the *Queen-Empress* v. *Dobendra Krishna Mitter* (1900), I. L. R., 27 Cal., 587, to the effect that, unless the whole advance given under an equitable mortgage be made at the time that the instrument of hypothecation is executed, the stamp must be that of an ordinary mortgage. This decision imposes a much heavier duty on equitable mortgages than appears to have been intended; for it follows from it that the higher duty chargeable on an ordinary mortgage is leviable whenever it is sought to secure by deposit of title-deeds future advances on an existing account. Such a duty is, in view of the temporary nature of transactions of the kind indicated, excessive and the fact that it is leviable must tend to retard, the development of the system of cash credits, which has hitherto proved of great assistance to trade. It is

therefore proposed—see clause 6 of the Bill—to amend Article No. 6 of the First Schedule to the Indian Stamp Act, 1899 (II of 1899), so as to relieve these instruments from the higher duty, and place them all on the same footing whether their execution is or is not simultaneous with the advances secured by them and it is at the same time suggested—see clause 3—to follow section 23, read with section 86 (2) of the English Stamp Act of 1891 (54 and 55 Vict., c. 39) and to levy a fixed fee of eight annas only when the security deposited by way of equitable mortgage is marketable."

12. The following is an extract from the Report of the Select Committee, dated the 20th October 1904, with regard to that portion of Article No. 6 in Bill No. 3 of 1904 as originally introduced which related to the hypothecation of moveable property :—

"With regard, however, to the portion of the article which relates to 'the hypothecation, pawn or pledge of moveable property,' we have adopted in our revised draft the view advanced in Donogh's Indian Stamp Law, Second Edition, page 161, and endorsed by the Calcutta High Court in the case reported in I.L.R., 21 Cal., 241 (at page 244), that the term 'hypothecation' is used in the article as synonymous with pawn or pledge, and that the article is intended to relate only to cases in which property is actually given in pledge. We have accordingly restricted the article in terms to these latter transactions, omitting the reference to hypothecation, thus making it clear that all transactions by which moveable property is simply appropriated by way of security for the discharge of a debt or engagement without parting with its possession (as for example, bills of sale of stock-in-trade) are outside the scope of the article and consequently are liable to the duty on mortgage-deeds as being instruments whereby one person transfers or creates to, or in favour of, another a right over, or in respect of, specified property."

13. The Report of the Select Committee on this subject was adopted, and accordingly Article No. 6 of Schedule I to the Indian Stamp Act, 1899, as amended by the Indian Stamp (Amendment) Act, 1904, omitted all reference to an instrument evidencing an

agreement relating to the hypothecation of moveable property, and every such instrument became liable to duty as a mortgage deed, when possession of the property or any part of the property comprised in such deed was not given, or agreed to be given, by the mortgagor under Article No. 40 (*b*) of Schedule I to the Indian Stamp Act, 1899, equivalent to one-half per cent. on the amount secured by the deed.

14. This amendment of Article No. 6 of Schedule I to the Indian Stamp Act, 1899, caused great hardship to the members of the mercantile communities in British India, by whom the system of financing stocks by means of cash credits had been more or less universally adopted, and the hardship so caused was recognised by Government, and the following Resolution of the Governor General in Council was accordingly promulgated on the 6th October 1905:—

> "No 5614-Exc.—In exercise of the power conferred by "Section 9, Clause (2), of the Indian Stamp Act, 1899 (II of "1899), the Governor General in Council is pleased to direct "that the duty, chargeable under article No. 40 of Schedule I "to the said Act, on an instrument evidencing an agreement "relating to the hypothecation of moveable property where "such hypothecation has been made by way of security for the "repayment of money advanced or to be advanced by way "of loan, or of an existing or future debt, shall be reduced—
>
> "(*a*) if such loan or debt is repayable on demand or more "than three months from the date of the instru- "ment, to the duty payable under Article No. 13 (*b*) "of the said Schedule on a Bill of Exchange for "the amount secured;
>
> (*b*) if such loan or debt is repayable not more than "three months from the date of the instrument, to "half the duty payable under Article No. 13 (*b*) of "the said Schedule on a Bill of Exchange for the "amount secured."

15. As a result of this resolution the stamp duty leviable upon an instrument evidencing an agreement relating to the hypotheca-

tion of moveable property, where such hypothecation had been made by way of security for the repayment of money advanced or to be advanced by way of loan, became regulated by the duty for the time being payable on a Bill of Exchange under Article 13 (*b*) of Schedule I to the Indian Stamp Act, 1899.

16. By Article 13 (*b*) of Schedule I to the Indian Stamp Act, 1899, as passed, the stamp duty upon a Bill of Exchange drawn singly for a sum of Rs. 30,000 and upwards was leviable at the rate of Rs. 6 per Rs. 10,000, the stamp duty on a Bill of Exchange for rupees one lakh therefore amounted to Rs. 60.

17. By Section 3 (ii) of the Indian Stamp (Amendment) Act VI of 1910 the stamp duty upon a Bill of Exchange drawn singly was increased by fifty per cent., and accordingly the stamp duty upon a Bill of Exchange drawn singly for a sum of Rs. 30,000 and upwards became leviable at the rate of Rs. 9 per Rs. 10,000; the stamp duty on a Bill of Exchange for rupees one lakh therefore amounted to Rs. 90.

18. In the Statement of Objects and Reasons of the Bill, under date the 25th February 1910, it is stated as follows:—

"The Bill proposes to amend the Indian Stamp Act, 1899, "in order to increase the duties which are leviable on certain "instruments under that Act. The measure is purely a fiscal "one and the classes of documents which have been selected "for enhanced taxation are among those on which the present "rates of duty fall with comparative lightness.

"2. The proposals are—

"*First.*— * * * *

"*Second.*— * * * *

"*Third.*—To increase by roughly one-half the duty "on Bills of Exchange and Promissory Notes."

19. The Report of the Select Committee to which the Bill was referred deals with Clause 3 (ii) of the Bill as follows:—

"3. Clause 3 (ii) has been altered so as to retain existing "rates of duty for bills or notes of which the amount does not

"exceed Rs. 600. Small hundis and similar petty transactions "will thus be exempted from the enhancement in duty."

20. My Committee submit that it is clear from the Statement of Objects and Reasons and also from the Report of the Select Committee that the sole object of the amendment of Article No. 13 (*b*) of Schedule No. 1 to the Indian Stamp Act, 1899, intended to be effected by the Indian Stamp (Amendment) Act, 1910, was the enhancement of the duty leviable upon Bills of Exchange and Promissory Notes; that it was not the intention of the Legislature to enhance in any way the duty leviable upon and instrument evidencing an agreement relating to the hypothecation of moveable property, and that the Legislature overlooked the fact that the enhancement of the duty leviable on Bills of Exchange and Promissory Notes entailed a corresponding enhancement, equivalent to fifty per cent. of the duty leviable on instruments of hypothecation of moveable property.

21. My Committee submit that the above facts conclusively establish the necessity for immediate legislation having for its object the reduction of the stamp duty leviable upon an instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan.

22. My Committee, however, further submit that there are cogent reasons why the stamp duty leviable upon cash credit agreements when of the nature of instruments of hypothecation should be placed in all respects upon the same footing as agreements of the nature of instruments of pawn and pledge; and my Committee would request that the Governor General in Council will be pleased to treat the subjoined applications as the principal cause for their approaching Government in this connection. The following are perhaps some of the more important reasons for my Committee's application :—

(*a*) The system of cash credits affords to the mercantile community a simple and expeditious method of financing stocks to the advantage of trade in general, and is

therefore a system, which my Committee submit, the Government of India should encourage by enabling merchants to avail themselves of it at the least possible expense;

(*b*) The system necessitates that the borrower shall estimate before he signs the agreement the maximum sum which he is likely to require during the period for which the agreement is to remain in force. His estimated requirements for the period in question will be based upon his actual requirements during the corresponding period in the preceding year or years, but owing to war, strikes depression in trade or other causes beyond his control his estimated requirements may largely exceed his actual requirements, in which case, through no fault of his own, he pays Stamp Duty on a larger sum of money of which he never has the use;

(*c*) The practice of many of the Banks in Bombay is to agree to give the credit required for a fixed period of six or twelve months only, but on the understanding that under ordinary circumstances the agreement will be renewed for a further period of six or twelve months as the case may be. The result is that the borrower is obliged periodically to pay to Government the stamp duty leviable upon the maximum amount of his estimated requirements, although he may never operate upon his cash credit to that amount, and has in many cases to pay stamp duty twice over, in respect of the same advance. In cases in which no period is fixed, but the Bank reserves to itself the right to cancel the agreement on short notice, the hardship to the borrower may prove to be even greater;

(*d*) The system of cash credits is the principal method adopted by the mercantile community for financing the stocks of local industries, and it is not unusual for a Bank to allow to a single borrower a cash credit of fifteen lakhs of rupees. The stamp duty on an agreement for a cash credit of fifteen lakhs of rupees leviable

under the Stamp Laws as at present framed, amounts at the rate of Rs. 9 per 10,000 to Rs. 1,350. If the agreement has to be renewed every twelve months, the heavy stamp duty renders this method of financing stocks very costly, and doubly so, if the agreement has to be renewed every six months. Further having arranged a cash credit for a specified amount with his bankers Government will understand it is inadvisable and impolitic for the borrower to alter the amount of the cash credit each year or half-year as the case may be even if he could do so by estimating more correctly his probable requirements; and

(*e*) If a cash credit is effected by means of a pawn or pledge of goods, the instrument creating the same is exempt from stamp duty under Article No. 6, if unattested, so that the borrower is free from stamp duty if he delivers possession to the lender, but is liable to duty if he retains possession.

23. I am therefore directed by my Committee to request that Government may be pleased to consider the immediate reduction of the stamp duty payable upon cash credit agreements whether they are in the form of instruments of pawn and pledge or in the form of instruments evidencing agreements relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt and my Committee venture to suggest that a fixed stamp duty should be introduced to apply to such agreements.

24. In this connection I am directed to refer to Section 23-A of the Indian Stamp Act 1899, which was introduced by Section 3 of the Indian Stamp (Amendment) Act, 1904, and to the reasons for the enactment of the provisions of that section set out in the Statement of Objects and Reasons for Bill No. 3 of 1904 referred to briefly in para. 11 above, which reasons it is submitted are equally applicable to the case of instruments given upon the occasion of the pawn or pledge of goods or upon the occasion of the hypothecation of moveable property, where such hypothecation has been made by

way of security for the repayment of money advanced, or to be advanced, by way of loan, or of an existing or future debt, and I am to submit that in view of the importance of the subject to the industrial community it should be considered whether cash credit agreements should not be brought within the purview of Section 23-A of the Indian Stamp Act or whether legislation should not be introduced to render such agreements liable to a fixed stamp duty say Rs. 5.

25. I am further to request that the following matters may be considered with reference to the existing differentiation between instruments of pawn and pledge and instruments of hypothecation, for which differentiation my Committee venture to think no material justification exists. The parties most affected by the existing provisions of the Stamp Law are industrial companies, with regard to which attestation is of no particular value to the lender in whose favour the instrument, whether of pawn or pledge or of hypothecation, is executed, inasmuch as the affixing of the seal of the Company must of necessity be recorded in the Directors' minutes and is therefore easily capable of proof without attestation. If therefore a Company is able to execute an instrument of pawn or pledge, which is sometimes but not often the case it is exempted from stamp duty on the instrument as such if unattested, and in practice escapes with a duty of annas 8 under Article 5 (c) of Schedule No. 1 to the Stamp Act; whereas if by reason of inability to put the lender into possession of the security as is generally the case, a Company is compelled to execute a document of the nature of the document which has come to be known as an instrument of hypothecation, it is mulcted in a duty of Rs. 90 per lakh of the nominal credit, whether it is able or requires to take advantage of the credit or not. A "pledge" and a "mortgage" are known to Indian law by virtue of the provisions of the Indian Contract Act and the Transfer of Property Act respectively, but a hypothecation is not a recognised term in the law of India where it appears only in the Indian Stamp Act into which it was introduced from the English Stamp Act, in which it is an intelligible expression, having regard to the meaning attached to the word by the uncodified law of England. A pledge is in effect a mortgage with possession, while a hypothecation is in effect

a mortgage without possession, which upon the authorities is a form of charge capable of being created over moveable property and my Committee would draw attention to the fact that while under Article 40 (*a*) of Schedule 1 of the Indian Stamp Act a mortgage with possession is liable to a duty of one per cent. and a mortgage with possession under Article 40 (*b*) is liable to a duty of one-half per cent. only, yet an instrument of pawn or pledge, which is the equivalent of a mortgage with possession, is exempted from duty, if unattested, while an instrument of hypothecation, which is the equivalent of a mortgage without possession, is liable to a heavy duty even if unattested, and as pointed out above attestation in practice is of no special value.

26. I may perhaps point out that even if my Committee's application is entertained and instruments of hypothecation are included in the exemption applicable to instruments of pawn and pledge, if unattested, such agreements will almost invariably require a stamp duty of annas 8, as is the case with unattested instruments of pawn and pledge, because such documents in practice always relate to property not in existence at the date of the instrument and generally contain conditions which bring them within the purview of Article 5 (*c*) of Schedule No. 1 to the Indian Stamp Act, such as conditions for insurance, &c., &c.

27. In conclusion I may perhaps be permitted to summarize the intention of my Committee's application, placing their requests in order of their importance, as they appear to my Committee :—

That the Governor General in Council will be pleased to consider the introduction of measures—

(*a*) to reduce the stamp duty leviable upon cash credit agreements, whether in the nature of instruments evidencing agreements relating to the pawn or pledge of moveable property, or in the nature of instruments evidencing agreements relating to the hypothecation of moveable property, to a fixed duty, either as leviable under Section 23-A of the Indian Stamp Act or a duty of Rs. 5 ; or

(*b*) to extend to instruments evidencing agreements relating to the hypothecation of goods, if unattested,

the exemption now applicable under Article No. 6 to instruments of pawn or pledge of goods, if unattested.—I have, etc.,

T. W. BIRKETT,
Chairman.
R. E. GREGOR-PEARSE,
Secretary.

No. 2123-105-S. of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th December 1915.

The SECRETARY, BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—I am directed to send herewith a copy of a letter which my Committee have addressed to the Government of India, Department of Commerce and Industry, in connection with the Stamp Duty on Cash Credit Agreements and to state that they will be pleased if your Committee can see their way to supporting the representation.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Similar letters to :—

Madras Chamber of Commerce, Madras.
Upper India Chamber of Commerce, Cawnpore.
Punjab Chamber of Commerce, Delhi.
Karachi Chamber of Commerce, Karachi.
Burma Chamber of Commerce, Rangoon.

No. 13441 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 16th December 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter No. 2122-105-S., dated 6th December 1915, and to state that it will be laid before Government.—I have, etc.,

SHAMRAO D. MANKAR,
for Under Secretary to Government.

APPENDIX F.

INDIAN COMPANIES ACT, 1913, SECTION 277.

No. 758.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(Companies).

SIMLA, the 28th January 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to explain with reference to the Honourable Mr. Clark's reply at the recent meeting, to the Chamber's objection to the Railway Board's interpretation of the expression "place of business" in Section 277 (1) as applied to Railway Companies incorporated in England, that the Board's ruling was based on legal opinion.

2. I am to add that as stated by the Honourable Mr. Clark, the Government of India do not consider the Chamber's objection in the matter so serious as to justify the immediate amendment of the Indian Companies Act. The point will however be noted among others raised for consideration when the general amendment of the Act is next undertaken.—I have, etc.,

S. H. SLATER,
Under Secretary to the Government of India.

No. 392 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 18th February 1915.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA
DEPARTMENT OF COMMERCE AND INDUSTRY,
Delhi.

SIR,—I am directed to acknowledge receipt of your letter No. 758, dated 28th ultimo, regarding the Railway Board's interpretation of the expression "place of business" in Section 277

(1) of the Indian Companies Act, 1913, and to convey to you the thanks of my Committee for the promise to bring forward for consideration their suggestions on this and other sections when the general amendment of the Act is next undertaken.

2. In the meantime I am to draw attention to the protest of this Chamber against the inclusion of Section 277 (1) (*c*), when the Act was originally under consideration. The obligation to be filing continually what appears to be, in the opinion of my Committee valueless information, might, it is submitted, be dispensed with; and pending an amendment of the Act on these lines it is hoped Government will consider the desirability of reducing the present fee of Rs. 5 to the purely nominal one of one or two annae. This, it is thought, can be done at once under Section 277 (7).—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1766-22

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

(Companies).

SIMLA, the 25th February 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 392 of 1915, dated the 18th February 1915, and to intimate that it will be submitted for the consideration of the Government of India.—I have, etc.,

T. O. WEBBER,
for Under Secretary to the Government of India.

APPENDIX G.

ASSESSMENT UNDER INCOME TAX ACT.

PROPOSED ADVISORY BOARDS.

No. 1287-F.

GOVERNMENT OF INDIA,

FINANCE DEPARTMENT.

SEPARATE REVENUE.

Assessed Taxes.

Income Tax.

SIMLA, the 11th August 1915.

RESOLUTION.

At a meeting of the Imperial Legislative Council held on the 24th of January 1914, the Hon'ble Mr. Rama Rayaningar moved a Resolution recommending that local Governments should be consulted as to the desirability of establishing Advisory Boards composed of non-official gentlemen nominated by the revenue heads of districts to assist officials in assessing income tax. After some discussion, in the course of which certain *prima facie* objections to the policy advocated by the Hon'ble Mover were stated, the Resolution was accepted on the ground that it was advisable to consult local Governments and through them public opinion as to the practicability and expediency of adopting the proposed method of assessment.

2. The Government of India have now received the views of all local Governments and Administrations on the subject, and it found that the proposal has been widely canvassed and unhesitatingly condemned by practically all who were consulted. The general conolusion arrived at is that the creation of formal Advisory Boards would not improve the accuracy of assessment and would tend to make the tax more unpopular.

3. The objections advanced by local Governments and the public bodies and individuals whom they consulted confirm generally the criticism to which the proposal was subjected in the

discussion in the Imperial Legislative Council. The more important arguments are summarised below :—

I. It is widely felt that business men would have the strongest objection to the disclosure of their accounts, and consequently of important information regarding their financial credit and methods of business, to a Board composed of their neighbours and possibly including trade rivals. It is an accepted principle of Income Tax law that information of this kind, while necessary for purposes of assessment, should be regarded as absolutely confidential as between the State and the taxpayer, and the maintenance of this principle would be seriously endangered by the proposed system of assessment.

II. The principal utility of the proposed Boards would by hypothesis lie in their local and personal knowledge. It would therefore be necessary to appoint a special Board in each area of assessment and the authorities consulted anticipate the utmost difficulty in obtaining men possessing the requisite standing and sense of public responsibility. This difficulty would be specially great in rural areas. It is also urged that apart from other considerations the frequent prevalence of local factions would enhance the difficulty of securing a Board which would command the confidence both of Government and the assessees.

III. The proposed Advisory Boards would be exposed to conflicting influences, the sense of their duty to Government on the one hand and, on the other, pressure implied or expressed on the part of the assessees, with many of whom they would necessarily have some personal or business relations. The position would be most difficult to sustain, and it is generally believed that qualified men would be reluctant to undertake the task.

IV. It is represented that private individuals are often found by experience to be unwilling to take the responsibility of tendering advice in a formal and public

way, and that influential and representative citizens who may at present be relied upon to give the Collector of Income Tax the benefit of their personal knowledge would thus be of diminished utility if identified with membership of an official committee.

V. The introduction of Advisory Boards would tend to weaken the sense of responsibility of the official Income Tax Collector. The duties which he performs are necessarily of an inquisitorial and somewhat distasteful nature, and it would not be an altogether unnatural result if he should display a tendency to throw as much responsibility as possible on the shoulders of the Advisory Boards.

4. These opinions appear to the Government of India to be conclusive and they do not therefore propose to take any further steps in the direction of requiring local Governments to constitute formal Advisory Boards for the assessment of the tax.

5. The Government of India, however, do not desire to interfere with the existing practice by which non-official agency is widely employed in an informal manner in connection with income tax assessments. It appears from the recent correspondence with local Governments that in every province the assessing officer is required to seek information from persons likely to be acquainted with the circumstances of those already on the assessment roll, or who might be brought on it. In towns municipal commissioners and leading representatives of the different communities and of commercial and industrial interests, are consulted; and in rural areas headmen, zaildars, and village panchayats where these exist. In one or two provinces small committees consisting of influential citizens, representative traders and manufacturers, are *informally* associated with Government officials in the work of assessment. The inform ation thus collected is recorded confidentially by the Government assessing officer, and a further feature of the arrangements generally obtaining is that in each case efforts are made to obtain information from a number of independent sources with the object of correcting or eliminating as far as possible biassed or inaccurate statements. Or, again, where questions of accounts are

concerned, the assessee may be permitted, if he so desires, to have his books examined by a non-official commission and care is taken to select for such commissions, gentlemen well qualified by their knowledge of business, their familiarity with systems of accounts and by a reputation for trustworthiness.

These expedients are legitimate and suitable and it is understood that they have proved of material assistance in the work of assessing the tax. The matter, however, is one with which Provincial Governments are competent to deal, and it is unnecessary for the Government of India to do more than indicate their general approval of the methods employed, leaving it to local Governments to maintain and develope the existing procedure on practical lines suited to the varying circumstances of the communities with whom the assessing officer has to deal.

ORDERED that the Resolution be communicated to all Local Governments and Administrations (except Baluchistan) and to all Chambers of Commerce, for information.

Ordered also that it be published in the *Gazette of India*.

J. B. BRUNYATE,
Secretary to the Government of India.

APPENDIX H.

LEVY OF INCOME-TAX ON CONTRIBUTIONS TO PROVIDENT FUNDS.

No. 870—1915.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 16th April 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to attach hereto, for the information and consideration of your Chamber, a copy of a letter which the

Committee of this Chamber have addressed to the Government of India, on the question of the levy of income-tax on contributions to Provident Funds.

2. This question is one which affects all Provident Funds established in connection with firms and companies. It may be therefore of interest to your members, and perhaps your Committee may be able to see their way to address the Government of India in support of the proposal made in the letter. To the Committee of this Chamber it appears that contributions to Provident Funds are entirely in the nature of an insurance, and that they ought therefore to be exempted from income-tax.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

No. 858—1915.

BENGAL CHAMBER OF COMMERCE,
20, STRAND ROAD,
CALCUTTA, 16th April 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY.

SIR,—I am directed to address you on a question which has arisen regarding the levy of income-tax on contributions to Provident Funds.

2. The Provident Funds referred to have been established, some of them for many years, in connection with mercantile firms and companies. Each employé of the firm or company compulsorily contributes to the Fund a percentage of his salary, to which a bonus is added by the employer. The sums so collected are invested for the mutual benefit of the contributors. The Fund is controlled by rules which are enforced by managers appointed in accordance with their provisions.

3. The question at issue has been raised in connection with one of two Funds established by this Chamber, and in dealing with it the Committee must therefore refer particularly to those

Funds. But they desire to emphasise the fact that it is of equal importance to all Provident Funds, except those the membership of which is restricted to the employés of Government, or of local authorities, or of railway companies. Recognising this the following firms and companies endorse and support, on behalf of their Provident Funds, the views expressed below, namely, (1) Messrs. F. W. Heilgers & Co., (2) The South British Insurance Co., Ld., (3) Messrs. Martin & Co., (4) Messrs. Jardine, Skinner & Co., (5) Messrs. Bird & Co., (6) Messrs. Duncan Brothers & Co., (7) The Indian General Navigation & Railway Co., Ld., (8) The Bengal Bonded Warehouse Association, and (9) Messrs. Lovelock & Lewis.

4. The sections of the Income-Tax Act II of 1886, which bear on the question are 5 (1) (*g*) and 6, reading as follows:—

5. (*1*) Nothing in section 4 shall render liable to the tax—

* * * *

(*g*) Subject to any conditions and restrictions which may be prescribed in this behalf such portion, not exceeding one-sixth, of the income in respect whereof a person would but for this exception, be chargeable under this Act, as is deducted from the salary of the person under the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife.

* * * *

6. The Governor General in Council may, by notification in the *Gazette of India*, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

5. On the 16th June 1890 and exemption notification (No. 2762) was published by the Government of India in the Depart-

ment of Finance and Commerce. According to rule A of this notification the Governor General in Council was pleased to exempt, *inter alia*,

(6) Such portion of any person's income as is paid to any service fund, mutual benefit fund, friendly society, or other legally established association, not being a company within the meaning of section 3, sub-section (2), of the Act, in respect of an insurance or deferred annuity on his own life or on the life of his wife, in the same way as if the payments were made to an insurance company.

(7) Such portion of the income of any person in the service of the Government or of any local authority, or of any railway company, as is paid into any Provident Fund established under the authority or with the permission of the Government, and as is not repayable to him at his option so long as he remains in such service.

6. In 1906, when starting one of the two Funds connected with this Chamber, the Committee asked the Government of Bengal to enrol the Fund in the list of institutions contributions to which were exempted from the payment of income-tax. The Government of Bengal replied to the effect that the Fund had been recognised "as one within the purview of clause (6) of rule A "of the notification of the Government of India No. 2762, dated "the 16th June 1890. All compulsory monies paid into the Fund "will therefore be exempted from liability to assessment under "the Income-Tax Act II of 1886."

(1) Letter No. 1626, dated 10th September 1906 from the Bengal Chamber of Commerce to the Government of Bengal, Financial Department; and
(2) Letter No. 569 T. S. R., dated 31st October 1906 from the Government of Bengal, Financial Department, to the Bengal Chamber of Commerce.

7. In a letter No. 155-S. R., dated 24th January 1914, the Financial Department of the Government of Bengal informed the Chamber that the whole question of the exemption from income-tax of compulsory contributions to Provident Funds had been "re-considered by Government and referred to the Advocate "General, who holds that contributions to the Provident Fund in "question are not exempt under the Income-tax Act, or any

"notification thereunder, and therefore it is beyond the power of "this Government to grant the exemption. In the circumstances "the Government Order of the 31st October 1906, referred to, "granting the exemption is hereby cancelled; and I am to inti- "mate that income-tax will be levied on the contributions with "effect from the 1st April 1914."

8. The Committee of the Chamber are not prepared to admit that the letter of 31st October 1906 from the Government of Bengal was in any sense of the word an "Order." The Government of India notification does not confer upon local Governments the power to issue orders. All that the letter of 31st October 1906 amounted to was an official recognition, or admission, by the Government of Bengal that the particular Fund came within the provisions of the notification.

9. The Committee of the Chamber respectfully maintain that their Funds, and other similarly constituted Funds, are now and always have been within the provisions of the notification. They are advised that the benefits derived from these Funds are entirely in the nature of an insurance, and that the contributions of employees ought therefore, under the notification, to be exempted from income-tax. For the notification clearly provides that the tax is not leviable on any portion of a person's income which is paid, in respect of an insurance, to any legally established Association, "in the same way as if the payment were made to an "insurance company." The Government of Bengal is presumably and no doubt very properly, acting on the opinion of the Hon'ble the Advocate General of Bengal. But the Chamber submit, with deference to that opinion, that the two cases cited by the Advocate General, and upon which his opinion is presumably based, are distinguishable in their facts from the present case.

10. In the first of the two cases—*Hudson* v. *Gribble*, 1903, 1 K. B. 517—the point was whether deductions made from the salaries of the employees of the Manchester Corporation under a Provident Fund scheme established *in accordance with the powers of a local Act* came within a certain rule under the English Income-tax Act. This rule provided that the tax should be annually

charged—on the persons exercising certain employments of profit mentioned in the Schedule of the Act—for all salaries, etc., accruing from those employments, after deducting the amount of any duties chargeable on such salaries "by virtue of any Act of Parliament." The finding was that the deduction from salaries under the Provident Fund scheme referred to were not deductions payable by virtue of an Act of Parliament.

11. The second authority quoted by the Advocate General is *Smyth* v. *Stretton* (W. N. 1904, p. 90 and 90 L. T. 750). In this case the terms under a Provident Fund scheme as to the emoluments of an Assistant Master of Dulwich College, included a provision for an increase of salary, which increase was to be retained by the Governors and allowed to accumulate at compound interest. The finding was that the true effect of the scheme was to add £35, the particular sum payable, to the *salary*; and that the employee was accordingly liable for income-tax on that additional amount.

12. These cases are not, the Committee of the Chamber are advised, applicable on their facts as authorities in the present case. I am accordingly to suggest that the Hon'ble the Advocate General should be again consulted, and that this view should be placed before him. Should he agree that the cases are distinguishable then the Committee trust that the refusal of the Government of Bengal to recognise the Funds under the Government of India's notification of 16th June 1890, will be withdrawn. It is understood that the State is desirous of promoting thrift by encouraging Co-operative Credit Societies, Provident Funds, and other similar institutions. To exempt contributions to Provident Funds from payment of income-tax is a practical way of promoting thrift; for it means that in the course of years an appreciable addition would be made to the invested monies. It would be also, as the Committee have endeavoured to show, an equitable exemption, for the contributions are unquestionably in the nature of an insurance. Moreover, in the case of many of the Funds, they are invested in Government 3½ % paper, or in local Port Trust or Municipal debentures, upon the interest on which income-tax has again to be paid.

13. A copy of the rules of one of the Chamber Funds is attached hereto for information.—I have, &c.,

H. M. HAYWOOD,
Secretary.

No. 1088 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 27th May 1915.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—The Bengal Chamber of Commerce have forwarded to this Chamber a copy of a letter (No. 853, dated 16th of April 1915) which they have addressed to the Government of India on the subject of the levy of income-tax on contributions to Provident Funds, and have asked my Committee to support the proposals made.

2. My Committee are advised that they cannot claim exemption from income-tax in respect of such contributions under Exemption Notification No. 2762 published by the Government of India in Department of Finance and Commerce on the 16th of June 1890, but if, as is assumed to be the case, the principle underlying the Exemption Notification is the recognition of thrift, there does not appear to my Committee to be any reason why the exemption should not be extended so as to embrace contributions to all *bona fide* Provident Funds.

3. My Committee therefore desire me respectfully to request that the Government of India may be pleased to give this matter their very careful consideration, and in view of the desirability of encouraging Provident Funds, to extend the Exemption Notification so as to cover not only Provident Funds of Chambers of Commerce but also Provident Funds of Public Companies

and private firms which Government is satisfied have been established on recognised lines and are administered under properly framed Rules and Regulations. In this connection my Committee would point out that the Provident Funds of the Bombay Port Trust and the Karachi Harbour Board, as well as Provident Funds of Railways in India already enjoy this privilege.—I have, etc.,

T. W. BIRKETT,
Chairman.

NOËL WILKINSON,
Acting Secretary.

No. 1089 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 27th May 1915.

The SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to send you herewith for favour of transmission to Simla a letter which my Committee have addressed to the Government of India on the subject of the levy of income-tax on contributions to Provident Funds.

2. A spare copy of the letter is attached hereto for your information.—I have, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 1090 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 27th May 1915.

THE SECRETARY, BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 870, dated the 16th ultimo, and of its accompaniments on the question of the levy of income-tax on contributions to Provident

Funds, and to forward for your information a copy of a letter which my Committee have addressed to the Government of India on the subject.—Yours faithfully,

NOËL WILKINSON,
Acting Secretary.

No. 6866 OF 1915.

REVENUE DEPARTMENT.
BOMBAY CASTLE, 24th June 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1089, dated 27th May 1915, forwarding a letter addressed by your Committee to the Government of India on the subject of exemption from income-tax of contributions to Provident Funds and to state that it has been forwarded to that Government.—I have, etc.,

J. A. POPE,
Acting Under Secretary to Government.

No. 2033—1915.

BENGAL CHAMBER OF COMMERCE,
CALCUTTA, 22nd September 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,

Payment of Income Tax on contributions to Provident Funds.

Adverting to the previous correspondence resting with your letter, dated 27th May 1915, I am directed to hand you herewith a copy of the letter cited in the margin, in this connection. In view of the attitude of the Government of India it does not appear to the Committee of the Chamber that

Letter No. 1660 S. R., dated 7th September, from the Government of Bengal, Financial Department, to the Bengal Chamber of Commerce.

any useful purpose would be served by their endeavouring again to press the matter. They have accordingly decided to take no further action, but at the same time they will be of course glad to consider any additional remarks or suggestions, that your Chamber may wish to make.—Yours faithfully,

H. M. HAYWOOD,
Secretary.

BENGAL CHAMBER OF COMMERCE,
COMMITTEE CIRCULAR No. 451-1915,
dated 8th September 1915.

Letter No. 1660—S. R., dated CALCUTTA, the 7th September 1915.

From—E. N. BLANDY, Esq., I.C.S., Under Secretary to the Government of Bengal, Financial Department, Sep. Revenue Branch.

To—The Secretary to the Bengal Chamber of Commerce.

With reference to your letter No. 858, dated the 16th April 1915, to the Government of India in the Finance Department, I am directed to say that in deference to the representations made by the Bengal Chamber of Commerce and others, the Government of India have again carefully examined the question of the liability to income-tax of compulsory contributions to Provident Fund established by Chambers of Commerce, public companies and private firms. They are however again advised that the existing Act and Notifications confer no exemption in the cases referred to and since, on the ground of general policy, Government are averse from widening the existing field of exemptions, a course which in this particular matter would be productive of material loss of Revenue as well as undesirable complication in the administration of the Act.—*e.g.*, through the many private provident funds of commercial firms—they regret that they are unable to grant the desired concession.

No. 1861 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 30th September 1915.

The SECRETARY,
BENGAL CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—I am directed to acknowledge with thanks receipt of your letter No. 2033 of the 22nd instant and of the copy of a letter from the Government of Bengal which accompanied it, on the subject of the payment of income-tax on contributions to Provident Funds.

In view of the attitude of the Government of India my Committee agree that no useful purpose would be served by taking any further action in the matter.—Yours faithfully,

NOËL WILKINSON,
Acting Secretary.

No. 10529 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 4th October 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 6866, dated 24th June 1915, I am directed to inform you that in deference to the request of your Chamber and to other similar representations the Government of India have again carefully examined the question of the liability to income-tax of compulsory contributions to Provident Funds established by Chambers of Commerce, public companies and private firms. They are however again advised that the existing Act and Notifications confer no exemption in the cases referred to and since, on grounds of general policy, the Government of India are averse from widening the existing field of exemptions, a course which in this particular matter would be productive of material loss of revenue as well as undesirable complication in the administration of the Act—*e.g.*, through the many private provident funds of commercial firms—they regret that they are unable to grant the desired concession.—I have, etc.,

J. A. POPE,
Under Secretary to Government.

APPENDIX I.

PROPOSED AMENDMENT OF POISONS ACT.

No. 1802, dated the 18th September 1914.

From—The Secretary to the Government of India, Home Department (Judicial);

To—The Secretary to the Government of Bombay, Judicial Department.

I am directed to forward, for the information of His Excellency the Governor in Council, a copy of two letters* from the Government of the United Provinces, suggesting—

*No. 3323, dated the 24th September 1910, and enclosure.† No. 1380—VI.—604, 1913, dated the 1st April 1914.†

(*i*) that legislation should be undertaken for the amendment of the Poisons Act, 1904 (I of 1904), on the lines of section 17 of the Pharmacy Act (31 and 32 Vict., cap. 121), so as to make compulsory the registration of the sales of poisons by some of the classes of persons who are now exempted from that obligation by the provisions of section 10, sub-section 1, of the Indian Act;

(*ii*) the abandonment of the present distinction between the wholesale and retail vend of poisons, or, in the alternative, the inclusion in the rules under the Act of definitions of the terms "wholesale" and "retail"; and

(*iii*) that adhesive stamps on license forms should be substituted for non-judicial impressed stamped paper.

2. As regards the first contention put forward in the United Provinces Government's letter, that unless all chemists and druggists are made to comply with the rules in respect of all poisons sold or used by them no adequate check can be enforced, the

† Printed as accompaniments to this Resolution.

Government of India understand that no objection is taken to the existing exemptions in favour of medical and veterinary practitioners—section 10 (*a*)—of tanners or hide-merchants—section 10 (*d*). They are, however, inclined to agree with the argument that, so long as chemists and druggists are exempt, there remains an appreciable opportunity for unregistered purchases, and so long as the rules do not apply to a prescription made up by any chemist, druggist or compounder, it is impossible strictly to check their stock. The exemption of these persons from the provisions of the Act was allowed with the desire of limiting interference as much as possible; but, in view of the experience which has since been gained, it is doubtful whether that policy was not carried too far. The questions upon which it would now be desirable to have more definite information are (*a*) whether any serious practical inconvenience has been felt owing to the defective provisions of the law; (*b*) whether a stricter regulation of sales would arouse much opposition, and (*c*) whether it would be worth while to disregard such objections, for the sake of securing greater efficiency in the administration of the law.

3. As regards the second point raised, namely, that unless the rules extend to wholesale vend (at present they only apply to sales up to one ounce), there is no adequate check over the acquisition of poisons and the verification of stocks is seriously impeded, I am to point out that the reasons which led to the omission of wholesale transactions from the rules were—

(*a*) the difficulty of defining what was a wholesale or retail quantity for different poisons;

(*b*) the desire not to interfere with trade; and

(*c*) the idea that poisoners would not buy in large quantities.

4. The Government of India are disposed to think that it would be useless and almost impossible to define wholesale and retail transactions or to fix a quantitative limit—a proceeding which would require a maximum and minimum limit for every schedule poison individually. It seems to them, therefore, to be preferable that wholesale and retail sales should be brought under

one head, and that every authorised vendor of poisons should be required to maintain the following registers:—

(1) register of sales, giving all the particulars required by the English Pharmacy Act;

(2) stock register of poisons; and

(3) a prescription book (to be maintained only by dispensing chemists and druggists) into which should be copied all prescriptions containing scheduled poisons.

All these registers should be balanced monthly to facilitate inspection by authorised officers.

The Government of India are inclined to think that the adoption of these measures would not interfere in any serious way with sales, while they would safeguard the public and possibly act as a deterrent to crime, and in respect of this aspect of the case also it is open to question whether the policy of the present Act was not needlessly cautious.

5. It is within the knowledge of the local Government that the existing Act was the result of very prolonged discussion, and the debates relative to the Bill will show that it was recognised to be an imperfect beginning in the direction of restriction. It is really a question, therefore, whether the time has now come to take a further step in advance by removing defects which have practically been always admitted. Obviously the ruling factors in such a matter are the extent of the difficulties which have been experienced, and the degree of interference with trade which will be required if they are to be remedied. On all these points and on any others which may suggest themselves, the Government of India would be glad to learn the views of the Governor in Council after consulting Chambers of Commerce and others interested both in the trade in poisons and in the administration of the Act.

6. The third proposal of the United Provinces Government that adhesive stamps in license forms should be substituted for non-judicial impressed stamped paper does not involve similar considerations, and the present reference need not be complicated by its discussion.

No. 64.

JUDICIAL DEPARTMENT,
BOMBAY CASTLE, 6th January 1915.

RESOLUTION.—Copies of the letter from the Government of India, and of its accompaniments, should be forwarded to the High Court, the Commissioner in Sind, the Commissioners of Divisions, the Remembrancer of Legal Affairs, the Inspector-General of Police, all District Magistrates, the Municipal Commissioner for the City of Bombay, the Commissioner of Police, Bombay, the Surgeon-General with the Government of Bombay, the Chamber of Commerce, Bombay, the Chamber of Commerce, Karachi, and the Indian Merchants' Chamber and Bureau, Bombay, with a request that they will favour Government with their opinions chiefly on the points raised in paragraphs 2 to 4 of the letter and on any others which may suggest themselves.

2. The Commissioner of Police and the District Magistrates should be requested to submit their opinions after consulting persons interested in the trade in poisons. The District Magistrates' reports should be submitted through the Commissioner in Sind and the Commissioners of their divisions.

A. F. KINDERSLEY,
Under Secretary to Government.

To

The Registrar, High Court, Appellate Side, Bombay (by letter),
The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Remembrancer of Legal Affairs,
The Inspector-General of Police,
The Surgeon-General with the Government of Bombay,
All District Magistrates,
The Municipal Commissioner for the City of Bombay,
The Commissioner of Police, Bombay,
The Secretary, Chamber of Commerce, Bombay,
The Indian Merchants' Chamber and Bureau, Bombay,
The Secretary, Chamber of Commerce, Karachi,
The Revenue Department,
The General Department.

Accompaniments to Government Resolution in the Judicial Department, No. 64, dated the 6th January 1915.

No. 3323, dated the 24th September 1910.

From—The Hon'ble Mr. L. Stuart, Secretary to Government, United Provinces, Judicial Department (Criminal);

To—The Secretary to the Government of India, Home Department.

In continuation of my letter No. 2205, dated the 14th June 1910, enclosing a note on the working of the Poisons Act in the United Provinces during the year 1909, I am directed to address the Government of India concerning certain defects in the rules framed under sections 2 and 4 of the Act which experience in their working has brought to light.

2. The original draft rules were forwarded with Mr. Fell's letter No. 161, dated the 13th February 1907, and were duly published in the local *Gazette* for objections. Meanwhile, the Government of India considered that certain amendments were necessary in the rules, chiefly in the direction of making it clear that they applied to retail transactions only, and fresh draft rules were accordingly forwarded with Mr. Fell's letter No. 1017, dated the 13th July 1907; these after having been published in the local *Gazette* for criticism were made absolute by notifications, dated the 9th September 1907. Subsequently by Home Department Notification No. 620, dated the 13th May 1908, the provisions of the Act relating to white arsenic were made applicable to eight other compounds of arsenic and to perchloride of mercury and aconite. Draft rules under section 4 of the Act regulating the sale of those poisons were published in the local *Gazette* on the 14th January 1909. At the same time Commissioners and District Magistrates were asked for their opinions upon those draft rules.

3. The replies which were received contained a number of suggestions and recommendations, not only as regards the desirability of applying the provisions of the Act to the particular poisons in question, but also as regards matters of principle affecting the

whole series of rules which have been made under the Act. I am to express great regret for the delay which by an oversight has occurred in considering those opinions, and which has resulted in the draft rules, framed under section 4 for regulating the sale of poisons other than white arsenic, not yet having been made absolute.

4. In view of the fact that many of the criticisms received with regard to those draft rules apply equally to all the rules which have been framed under the Act, the Lieutenant-Governor would desire, before taking any further action in the matter, to offer certain observations for the consideration of the Government of India.

The most important point, with regard to which some reconsideration of the existing rules appears advisable, is the limitation of their applicability to retail vend. In Mr. Fell's letter No. 161, dated the 13th February 1907, it was stated that the Government of India did not consider it necessary that separate rules should be framed for wholesale and retail vend. It was pointed out that the object of the Act was to control the sales, not of poisons as such, but only of those which are employed to an appreciable extent for criminal purposes, and further that, as criminals are not likely to purchase poisons wholesale, it is the petty transaction only which rules framed under the Act should seek to control. A limit of one ounce was accordingly fixed as the maximum which could be sold at one transaction to any one person, and it was made clear that the rules in no way attempted to interfere with wholesale transactions.

5. I am respectfully to suggest, for the consideration of the Government of India, that it is doubtful if the assumption that poison intended for criminal purposes is not likely to be purchased in quantities exceeding one ounce, is justifiable. It has been pointed out—and the Lieutenant-Governor as at present advised is unable to see that the argument is faulty—that under the rules as framed the sale of poison in even the smallest quantity exceeding one ounce must be regarded as a wholesale transaction, and

as such is subject to no rules or restrictions, and that it is not necessary to postulate a high order of intelligence in a criminal to perceive that all that he has to do in order to obtain his poison without difficulty is to purchase, for example, an ounce and a quarter. I am to suggest that if, in the opinion of the Government of India, this consideration possesses weight, the practical advantages, which it has been hoped will follow from the system of restriction now introduced, will be very largely nullified.

6. Apart, however, from the practicability of restricting the application of the rules to retail vend, and even supposing that criminals would not readily evade such restrictions in the manner mentioned above, I am to suggest that the limit of one ounce is by no means certain effectively to prevent the purchase of poison for the purpose of crime. To take an example, the Lieutenant-Governor is informed that a fatal dose of aconite is $\frac{1}{128}$th of a grain or less, and one ounce avoirdupois would therefore be sufficient to poison over six thousand persons. Fatal doses of perchloride of mercury and of white arsenic are also said to be two or three grains. Thus a professional poisoner would by buying one ounce of aconite only disclose his identity on one occasion and would have a stock that would last him a lifetime and by buying two ounces would not disclose his identity at all. It is impossible to fix a satisfactory minimum, or maximum and the remedy would thus appear to be to permit the sale of no poison except under proper guarantee.

7. A further practical difficulty has been found to arise from rule 16, which requires that, when a license-holder also deals in poisons wholesale, the stock maintained for retail sale shall be kept entirely distinct from any stock maintained for the purpose of wholesale transactions. It has been pointed out by several executive officers that this distinction is very difficult to enforce in practice. As exemplifying the difficulty, I am to enclose an extract from an inspection note recorded by Mr. J. C. Fergusson, Joint Magistrate of Cawnpore.

8. After a full consideration of the abovementioned difficulties Mr. Porter has been led to the conclusion that the only practical

method of placing a restriction upon the purchase of poison for a criminal purpose is to abandon the distinction between wholesale and retail vend, and merely to require that none of the poisons commonly used for the purposes of crime be sold except under certain conditions. Such conditions would be that the vendee is personally known to the vendor, or that the latter is satisfied as to the former's identity, that the purpose for which the poison is required be clearly stated, that the name and residence of the vendee be duly recorded and that no poison be sold to a minor, a lunatic or to a person who does not possess a fixed residence. Persons wishing to purchase supplies of poison from outside the district in which they reside might be allowed to do so upon the production of a certificate by a magistrate that he is satisfied as to the vendor's identity, and as to the purpose for which the poison is required. These restrictions would not, it is true, prevent the obtaining of poison for unlawful purposes by misrepresentation or by personation. It would be difficult to prevent absolutely by any practicable system of restrictions the obtaining of poison by a criminal sufficiently intelligent to make elaborate preparations. But such a method, which is similar to that in force in England, would, I am to suggest, provided the vendor's registers were properly maintained, render in most cases detection comparatively easy and would therefore act as a strong deterrent.

9. The Lieutenant-Governor has duly considered whether the abandonment of the present distinction between wholesale and retail vend would result in any hampering of the trades which are dependent upon a supply of one or other of the more common poisons. His Honour is unable to see that any such hampering would result. Persons who require poisons for *bona fide* trade purposes are persons with a fixed residence, and who must be personally known to the vendors of the poisons required by them. I am to suggest that it would in no way interfere with or hamper the business of such persons, if they were required to state the purpose for which they required the poison and to sign the register maintained by the license-holder.

10. With regard to the rule (No. 15 of the rules framed under section 4) that poisons should not be sold unless mixed, in certain

proportions, with soot, indigo, or prussian blue, I am to say that several objections have been received thereto. It has been pointed out that certain poisons, such as the red and yellow sulphides of arsenic, derive their commercial importance from the fact that they are used as pigments, and that to mix them with soot is to render them useless for such purpose. I am to add that the very distinctive colours possessed by those two substances render it very improbable that, so long as their colour is not disguised, they would be used for the purpose of poisoning.

Extract from an inspection note recorded by Mr. J. C. Fergusson, Joint Magistrate of Cawnpore.

"Ganga Charan's wholesale and retail stock are one and the same, a contravention of one of the terms of his retail license. He also enters in the same registers both his wholesale and retail sales, the former quite unnecessarily. He keeps his stock in metal canisters neither painted nor labelled 'Poison' but merely marked with the name of the contents written on white bits of paper stuck on with gum, some in almirahs (also unlabelled) and some on the shop floor. This means several breaches of his retail license. His extra stock is in a godown behind his tiny shop and also in his house adjoining the shop. What I saw of his house stock was in sacks. He has not, as he ought to have, red labels to attach to packets sold retail, and does not attach such labels, a defect which I ordered him to remove without delay. Finally, his brother, and not himself, makes a large number of the sales. Considered as a retail dealer, therefore, he contravenes a number of the conditions of his license. At the same time it is difficult to see how he can reasonably be required to comply with all of them. To ask him to set aside a part of his stock as retail and lock it in almirahs, etc., while *qua* wholesale dealer he has masses of the same poisons all over the shop, would be merely ridiculous. In the special case of Cawnpore, where Ganga Charan has two shops, in one of which he sells only wholesale, any difficulty can be got over by making him keep his second shop for retail sales only. In general, however, it would seem that if it is considered advisable to let retail dealers sell wholesale also (which is doubtful)

it would be best to exempt them from the rule which requires that their poison shall be in closed receptacles of glass, tin or earthenware, which shall be kept in a separate locked almirah or box, also from the necessity of showing amounts received and balance of retail stock. They need only keep registers of their retail sales. Any further complications serve no useful purpose and only confuse and harass the men."

No. 1380, dated Allahabad, the 1st April 1914.

From—The Honourable Mr. S. P. O'Donnell, I.C.S., Secretary to the Government of the United Provinces, Judicial (Criminal) Department;

To—The Secretary to the Government of India, Home Department.

I am directed to refer to the correspondence ending with Mr. Cotton's letter No. 539—C., dated the 23rd December 1913, in which it was stated that the Government of India would be willing to consider how any defects in the working of the Poisons Act 1904 (I of 1904), which are brought to notice, can be remedied and to submit the following points for the consideration and orders of the Government of India.

2. Firstly, I am to invite a reference to section 10 (1) of the Act which as it stands excludes from the scope of the Act, or of any license granted or rules made thereunder, medical and veterinary practitioners and chemists and druggists qualified in the United Kingdom, and chemists, druggists and compounders dispensing or compounding in compliance with the prescription of a medical or veterinary practitioner. In other words a medical or veterinary practitioner or a chemist or druggist with English qualification may sell any quantity of any poison to any person without registering his name, and any chemist, druggist or compounder may use any poison in compounding and dispensing (in accordance with a proper prescription) without keeping a stock book. Therefore all that can be effected under the existing Act is to make it obligatory on chemists and druggists not holding an English qualification to obtain a license for the *separate sale* of substances which are specified as poisons under sections 2 or 6 of the Act and

accordingly only in cases of such separate sales will there be a record of the sale of any poison by any of the persons referred to above. Even this record, it is thought, would be difficult to enforce under the Act as it stands, for a license authorises "possession for sale" and it would not be possible to distinguish the poisons kept for separate sale from those kept for making up prescriptions and consequently it will not be easy to check the stock with the registers and detect unregistered separate sales. It follows, therefore, that sub-section 1 of section 10 of the Act renders the Act to a certain extent inoperative. In this connection His Honour would refer to two recent notorious cases, *viz.*, the Garnett-Orme and Clarke-Fulham cases; in neither case was it due to any provision of the Act as it exists that the poisons used were actually entered in a register by the vendor but merely because the vendors being chemists with English qualifications maintained the practice of English druggists as to registering sales of poisons. His Honour considers that some system of this kind should be made compulsory and I am, therefore, to suggest the propriety of legislation on the lines of section 17 of the English Poisons Act (31 and 32 Victoria, Chapter 121). As most of the most reputable dealers already keep up registers without legal necessity, there can be no objection to making this compulsory by law.

3. Secondly, I am to refer to the subject of the wholesale vend of poisons. The present limitation of the applicability of the rules under the Act to retail vend continues to be one of the main points for criticism, tending as it does to hamper the working of the Act. In Mr. Stuart's letter No. 3323, dated the 24th September 1910, this Government's views on the subject were fully expressed. At that time the Government of India, while recognising that the present rules under sections 2 and 4 of the Act were not entirely satisfactory, did not think it desirable to attempt a general revision of the rules until further experience had been gained of their working. Now that the Government of India are willing to consider a revision of the rules, I am to urge again the abandonment of the present distinction between the wholesale and retail vend of poisons. Cogent reasons against such distinction were put forward in Mr. Stuart's letter above referred to and they are

not reiterated here. Sir James Meston, however, fully endorses the opinion expressed therein, and would be glad to see the rules made applicable to the wholesale vend of poisons, whereby persons buying poisons, whether wholesale or retail, should be required to state the purpose for which they intend to use the poison and to sign the register maintained by the license-holder.

4. If the view put forward in the preceding paragraph is accepted it will be unnecessary to define the expression "wholesale" or to draw any distinction between wholesale and retail vend. If, however, the Government of India are still unable to see their way to extend the rules in the direction proposed, His Honour considers that some definition of the terms "wholesale" and "retail" is absolutely necessary. In accordance with the orders conveyed in the Government of India's letter No. 161, dated February 13th, 1907, the existing rules contain no such definition. There is, however, a rule that a vendor shall not sell (*i.e.*, sell by retail) more than one ounce to one person at one time. In the absence of any definition of the term "retail" it is open to a vendor who wishes to sell more than one ounce in contravention of the rule to plead that he is selling wholesale, a plea which it would be difficult to upset. It therefore appears necessary, if the rules are not extended to wholesale vend, to fix the minimum quantity that may be sold wholesale. One pound would probably be a suitable amount. The result of this provision would be that no person could at one time buy an amount more than one pound. Any sales not covered by the rules would therefore be on a genuinely wholesale basis. His Honour would, however, prefer, as stated above, to see the operation of the rules extended to wholesale transactions.

5. Lastly, I am to suggest, for the consideration of the Government of India, that the rules requiring the licenses to be inscribed on a non-judicial impressed stamped paper may be modified so as to permit of such licenses being inscribed on unstamped printed forms, the fees being collected by adhesive stamps. This is the practice in regard to the grant of licenses under the Indian Arms Act, 1878, and it is more convenient than that required by the rules under the Poisons Act.

No. 162 of 1915

CHAMBER OF COMMERCE,
BOMBAY, 18th January 1915.

The SECRETARY,
BOMBAY PRESIDENCY TRADES ASSOCIATION, LTD.,
Bombay.

DEAR SIR,—I am directed to send you herewith copies of correspondence which have been received from the Bombay Government in connection with a proposed amendment of the Poisons Act, 1904 (1 of 1904) and to request that you will kindly submit the papers to those of your members who are interested for the favour of their opinion.

I am to add that my Committee would be greatly obliged if you would treat the matter as urgent.—Yours faithfully,

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY PRESIDENCY TRADES ASSOCIATION, LIMITED.
49, HORNBY ROAD, FORT,
BOMBAY, 21st January 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to return the copies of correspondence accompanying your No. 162 of 1915 of the 18th instant and to say that my Association some time since forwarded their views to Government in connection with the sale of poisons in India and have no further comments to offer thereanent.

Thanking you for your courtesy in sending the documents referred to.—Yours faithfully,

R. D. HUGHES,
Secretary.

BOMBAY PRESIDENCY TRADES ASSOCIATION, LIMITED,

BOMBAY, 17th December 1914.

THE SECRETARY, LEGISLATIVE DEPARTMENT,

GOVERNMENT OF BOMBAY,

Bombay.

SIR,—I am directed by my Committee to call attention to the inadequate provision made under existing regulations with regard to the sale, dispensing and compounding of poisonous articles, particularly those poisonous drugs which have been placed in the 1st Schedule of Poisons by the Act of 1868 and 1910 in force at present in the United Kingdom and the desirability of having a similar Act to operate in the Bombay Presidency.

My Committee consider that Government should appoint a body such as a Board whose duty would be from time to time to hold examinations, and all persons desirous of becoming Chemists and Druggists and styling themselves as such, should be duly examined as to their practical knowledge and that a Register should be kept with the names of all persons who carry on business for the retailing, dispensing and compounding of poisons in any part of British India. Government should make it unlawful for any person to sell, keep open premises for retailing dispensing, or compounding of poisons or to assume or use the title of Chemist and Druggist in any part of the Bombay Presidency, unless such person shall be a Pharmaceutical Chemist or Chemist and Druggist within the meaning of the British Act of 1868 or is or are registered and conforms to such regulations as to the keeping, compounding or dispensing of such poisons as may from time to time be prescribed by such Board with the consent of the Governor General in Council.

Chemists and Druggists should consist of all persons who are duly registered, but it should be deemed lawful for those who (at any time before the passing of the new regulations by Government dealing with the sale of poisons) have carried on in the

Bombay Presidency the business of Chemists and Druggists after the new regulations have come into force provided that :—

1. The business is *bona fide* conducted in the premises where the business is carried on by duly registered Chemist and Druggist.

2. The name and certificate of qualifications of the person by whom the business is conducted is conspicuously exhibited on the premises.

Any person who at the time of the passing of the Act or regulations dealing with the sale of poisons should produce a certificate that he has been for a period of not less than three years actually engaged and employed in the dispensing and compounding of prescriptions as a Chemist and Druggist or as an Assistant to a Chemist and Druggist, he should then, on passing an examination proving his skill and competency to conduct the business of a Chemist and Druggist, be registered as a Chemist and Druggist.

It should be unlawful to sell any poison either by wholesale or retail unless the box, vessel, bottle, wrapper, or cover, in which such poison is contained be distinctly labelled with the name of the article and the word "Poison" and with the name and address of the seller of the poison, and it should be unlawful to sell any of those poisons which are in the first part of Schedule A of the Pharmacy Act of 1868 in force in Great Britain to any person unknown to the seller and on every sale of any such article the seller shall, before delivery, make or cause to be made an entry in a book to be kept for that purpose stating the date of the sale, the name and address of the purchaser, the name and the quantity of the article and the purpose for which it is stated to be required and to which entry signatures of the purchaser and of the person who introduced him should be affixed and any person selling poison otherwise than in the form (prescribed) should be summarily liable to a penalty.

Under the Pharmacy Act of 1868 referred to, the poisons that have to be entered in the Poisons Register Book and labelled with

the name of the article and the word "Poison" and the name and address of the seller are as follows:—

List of the Poisons within the meaning of the Act.

PART I.

NOT TO BE SOLD
unless
the purchaser is known to or is introduced by some person known to the seller:—
also
ENTRY TO BE MADE IN POISON BOOK
of

1. Date of sale.
2. Name and address of purchaser.
3. Name and quantity of article.
4. Purpose for which it is wanted.
5. Attested by signature

and
MUST BE LABELLED WITH

1. Name of article.
2. The word "Poison."
3. Name and address of seller.

Arsenic, and its preparations.

Aconite, and its preparations.

Alkaloids: all poisonous vegetable alkaloids and their salts.

Atropine, and its preparations.

Cantharides.

Corrosive Sublimate.

Cyanides of Potassium, and all metallic cyanides and their preparations.

Emetic Tartar.

Ergot of Rye, and its preparations.

Prussic Acid, and its preparations.

Savin and its oil.

Strychnine and its preparations.

Vermin killers, if preparations of poisons, the preparations of which are in Part I of this Schedule.

PART II.

MUST BE LABELLED WITH

1. Name of article.
2. The word "Poison."
3. Name and address of seller.

Almonds, Essential oil of.

Belladonna, and its preparations.

Cantharides, Tincture and all vesicating liquid preparations of.

Chloroform.

Chloral Hydrate and its preparations.

Corrosive Sublimate, preparations of.
Morphine, preparations of.
Nux-Vomica, and its preparations.
Opium and its preparations and preparations of Poppies.
Oxalic Acid.
Precipitate, red (Red oxide of mercury).
Precipitate, white (Ammoniated mercury).
Vermin killers (*see* part I) compound containing "poisons" prepared for the destruction of vermin.

I have, etc.,

R. D. HUGHES,
Secretary.

No. 264 of 1914.

CHAMBER OF COMMERCE,
BOMBAY, 28th January 1915.

THE UNDER SECRETARY TO GOVERNMENT,
JUDICIAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 64, dated 6th instant, and its accompaniments regarding proposed legislation for the amendment of the Poisons Act, 1904 (1 of 1904), and to state in reply that my Committee have had an opportunity of perusing a letter to Government from the Bombay Presidency Trades Association on this subject, dated 17th December 1914 and that they generally agree with the recommendations therein put forward.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX J.

CONDENSED MILK.

No. 8763 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 17th August 1915.

THE SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for the information of the Chamber a copy of the letter from the Government of India, No. 11429—11432-35, dated 14th July 1915, and of its accompaniments, on the question of calculating the percentage of fat in sweetened condensed milks imported into India and to request you to favour this Government with the views of your Chamber on the proposal contained in the letter of the Government of India.—I have, etc.,

J. A. POPE,
Acting Under Secretary to Government.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY

(Customs.)

No. 11429—11432-35, dated 14th July 1915.

To—The Chief Secretary to the Government of Bombay,
Revenue Department.

SIR,—I am directed to refer to the correspondence ending with the letter from this Department, No. 1478—1481-35,* dated the 18th February 1915, regarding the classification of condensed milks imported into India.

2. In paragraph 2 of the letter quoted above, instructions were given that all tins of condensed milk which contained less than 9 per cent. of fat should in future be marked "prepared

* Printed in the preamble of Government Order No. 3097, ated 13th March 1915.

from skimmed milk" and that, in the case of sweetened milks, the fat percentage should be calculated on the actual milk constituents of the product. It has now been urged, for the reasons explained in the enclosed copy of correspondence, that the percentage of fat in sweetened condensed milk should be calculated on the whole product, as in the case of unsweetened milk, and not merely on the actual milk constituents of the product.

*1. Letter No. 1240, dated the 12th May 1915, from the Chemical Analyser to the Government of Bombay to the Assistant Collector of Customs, Bombay.

2. Letter No. 874, dated the 9th June 1915, from the Chemical Examiner for Customs and Excise, Bengal, to the Collector of Customs, Calcutta.

3. Before the Government of India proceed to consider the amendment of the orders issued on the subject, they would be glad to have the views of the Chambers of Commerce and the Local Governments. I am accordingly to request that, with the permission of His Excellency the Governor in Council, the Chambers of Commerce may be consulted and their views forwarded to the Government of India, together with the opinion of the Local Government on the proposal.—I have, etc.,

I. D. ELLIOTT,
for Under Secretary to the Government of India.

No. 1240, dated 12th May 1915.

To—The Assistant Collector of Customs, Prince's Dock, Bombay.

SIR,—In continuation of my No. 911 of 1915, dated 13th April 1915, and in consequence of some analyses carried out in my laboratory, I have the honour to report that I am of opinion that it is an error to calculate the fat contents of a sweetened condensed milk from the whole contents less the percentage of sugar that has been added.

2. Recent samples analysed for you and calculated on this basis give 18 per cent. and 21 per cent. of fat, respectively, which is absurdly high.

3. The same samples calculated on the whole contents of the tin give 11·2 per cent. and 12·4 per cent., which is what one would expect.

4. Two samples, sweetened and unsweetened, of the same brand (Bear) give 12·12 and 11·61 per cent. fat when calculated on the whole tin, and are evidently practically identical milks; if, however, the calculation is based on the contents less the percentage of sugar, they work out at 22·7 per cent. as against 11·61 per cent. a manifestly unfair advantage in favour of the sweetened sample.

5. The explanation of the source of error is to my mind simple. The difference between a sweetened and unsweetened sample merely being that the sugar in the former takes the place of the water in the latter. To make this quite clear imagine a tin of unsweetened condensed milk divided into two equal parts, one being made up to the original bulk with syrup and the other with water. Both would contain the same fat contents calculated on the whole contents of the tin and disregarding the nature or the diluent. If, however, the sugar in the syrup has first to be subtracted, the sweetened sample would at once shew a higher percentage of fat than the other.—I have etc.,

W. H. DICKINSON, MAJOR, I.M.S.,
Chemical Analyser to Government.

No. 874, dated 9th June 1915.

To—The Collector of Customs, Calcutta.

SIR,—With reference to letter S. R. No. 3103, dated the 5th instant, from the Collector of Customs, Bombay, regarding the method of distinguishing between skimmed and unskimmed condensed milk authorised by the Government of India in their No. 1476—1481-35,* dated the 18th February 1915, I have the honour to state that I entirely agree with the views expressed by the Chemical Analyser to the Government of Bombay in his letter No. 1240, dated the 12th May 1915. The percentage of fat in sweetened condensed milk should be calculated on the whole product (just as in the case of unsweetened milk) and not on the actual milk constituents of the product merely.

* Printed in the preamble of Government Order No. 3087, dated 18th March 1915.

2. In paragraphs 4, 5 and 6 of my note (No. 1179, dated the 20th July 1914) on this subject which it appears the Government of Bengal forwarded to the Government of India, it was explained that in the manufacture of both unsweetened and sweetened condensed milks, three parts by weight of milk are boiled down to one part by weight, but in the case of sweetened condensed milk a certain further quantity of water is expelled and replaced by an equivalent weight of cane sugar. To take a numerical example, and agreeing that cow's milk contains 3 per cent. fat and 12 per cent. of total milk solids, that is, 9 per cent. of solids other than fat :—

Then 300 ozs. of cow's milk—

	Ozs.	Ozs.
Butter fat	3×3= 9	
Solids other than fat ..	9×3= 27	Total 300.
Water	88×3=264	

(*a*) To convert the 300 ozs. into unsweetened condensed milk, 200 ozs. of water are evaporated, leaving 100 ozs. of product, (*b*) for conversion into sweetened condensed milk 240 ozs. of water are evaporated, but the weight is restored by adding 40 ozs. of cane sugar.

The two products are thus :—

	A *Unsweetened Condensed Milk.* Ozs.	B *Sweetened Condensed Milk.* Ozs.	
1. Butter fat ..	9	9	Total milk solids 36 ozs.
2. Milk solids other than fat ..	27	27	
3. Water	64	24	
4. Cane sugar		40	
Total ..	100	100	

3. The two products only differ in items 3 and 4 in which 40 ozs. of water are replaced by cane sugar and the percentage of fat in both products is 9 in 100 or 9 per cent. If, however, as under the regulation the fat in B is to be calculated on the actual milk constituent, *viz.*, 9 ozs. on (9 × 27 =) 36 ozs., the percentage becomes 25 per cent. The figure 9 per cent. can only be arrived at by calculating the fat as a percentage of the whole product.

4. It follows that a condensed *skim* milk might claim to be admitted under the regulation as now worded. For example, suppose 6 ozs. of butter fat (*i.e.*, two-thirds of the whole) were removed leaving the following:—

	Ozs.	
Butter fat	3	Total milk solids 30 ozs.
Milk solids other than fat ..	27	
Water	30	
Cane sugar	40	
Total ..	100	

Then the fat calculated on the milk constituents is 3 in 30 = 10 per cent. In practice, no doubt, the Chemical Examiner, finding this abnormal relation between the fat and the solids other than fat, would condemn the product as being other than "milk", but the regulation in its present form must, I think, puzzle the manufacturers. In paragraph 14 (*a*) of my note under reference it was expressed as "a minimum proportion of 9 per cent. of milk fat in the product should be required for both sweetened and unsweetened (condensed) milks". In the present ruling the whole clause "and in the case of sweetened milks the fat percentage should be calculated on the actual milk constituents of the product" might with advantage be deleted.

I should observe that the regulation comes before me for the first time in connection with this present reference.—I have, etc.,

R. L. JENKS,
Chemical Examiner for Customs and Excise.

No. 1869/99/M OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 1st October 1915.

The ACTING UNDER-SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 8763, dated the 17th August last, and of the accompanying copies of a letter from the Government of India and other correspondence on the subject of the calculation of the percentage of fat in sweetened condensed milks imported into India, and in reply to state that my Committee approve of the suggestion contained in the 2nd paragraph of the letter from the Government of India, namely that the percentage of fat in sweetened condensed milk should be calculated on the whole product, as in the case of unsweetened milk, and not merely on the actual milk constituents of the product.—I have, etc.,

NOËL WILKINSON,
Ag. Secretary.

APPENDIX K-1.

TARIFF VALUATION OF SUGAR.

No. 199 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd January 1915.

The DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE,
GOVERNMENT OF INDIA,
Calcutta.

SIR,—I am directed to refer you to the correspondence ending with my letter No. 79, dated 23rd January 1913, and to inform you that the question of tariff valuations of sugar has again engaged the attention of my Committee who feel that the current year's

figures provide further evidence of the unsatisfactory working of the system that is followed by the Customs Authorities in arriving at these valuations.

2. The rates officially fixed for last year and for the current year are as follows:—

	1914.	1915.
	Rs. a. p.	Rs. a. p.
China soft	11 8 0	11 0 0
Beet	9 12 0	8 12 0
Mauritius 16 and over ..	9 8 0	8 12 0
Java 23 and above ..	9 8 0	9 8 0
Java 16 to 22	8 12 0	8 4 0
Java 15 and under ..	8 4 0	9 8 0

It was pointed out in the letter above referred to that the valuations under the present system do not represent the relative values of the different sugars imported and this statement is amply confirmed by the current year's figures shown above. Beet sugar and Java 23 and above, which are admittedly of practically the same value are shown as Rs. 9-12-0 and Rs. 9-8-0 respectively, and Mauritius sugar which may be considered as being worth annas four less than Java is now assessed at annas twelve less. The Tariff Valuations for Java 16 to 22 and Java 15 and under, provide a still more striking anomaly, as the cheaper sugar is assessed on the basis of Rs. 1-4-0 more than the dearer variety.

3. In view of these facts and of those set forth in my letter of 23rd January 1913, my Committee strongly urge a reconsideration of the whole system. On several occasions this Chamber has submitted that the system would be materially improved by the adoption of a 3 years' average and my Committee also favour the grouping of all ordinary white crystal sugars, whether from Java, the Continent, Mauritius or elsewhere, under one general head.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 427.

COMMERCIAL INTELLIGENCE DEPARTMENT, INDIA,

CALCUTTA, 30th January 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter No. 199, dated the 22nd January 1915, on the subject of tariff valuations of sugar, and to say that I shall refer the matter for the consideration of the Government of India. I beg to point out that the rate for Beet Sugar for 1915 as fixed by the Government of India, Department of Commerce and Industry, Notification No. 11590-120, dated the 19th December 1914, is Rs. 9-12-0 and not Rs. 8-12-0 as quoted in your letter.—I have, etc.,

G. I. SEN,

For Dir.-Genl. of Commcl. Intelligence.

No. 51-T.

COMMERCIAL INTELLIGENCE DEPARTMENT, INDIA,

CAMP KARACHI, 3rd March 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of my letter No. 427, dated the 30th January 1915, I have the honour to state that the Government of India have decided, after consideration of the proposal contained in your letter No. 199, dated the 22nd January 1915, that it is undesirable at the present moment to make a change in the system of tariff valuation of sugar for Customs purposes.—I have, etc.,

A. H. LEY,

Director-General.

APPENDIX K-2.

TARIFF VALUATION OF JAPANESE SUGAR.

"TELEPHONE BUILDINGS,"
HOME STREET, FORT,
BOMBAY, 22nd February 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Import Duty on Japanese Soft Sugar.

SIR,—We have the honour to enclose herein copy of our letter addressed to the Collector of Customs regarding the above subject and shall feel highly obliged if you will help us as much as possible for obtaining concession from the Government of India, so that Import Duty on Japanese soft sugar may be calculated on the tariff valuation for China soft sugar.

Thanking you in anticipation.—We have, etc.,

For MITSUI BUSSAN KAISHA, LTD.,
S. NAKUSHIMA,
Manager.

BOMBAY, 22nd February 1915.

The CHIEF COLLECTOR, BOMBAY CUSTOMS,
Bombay.

SIR,—We have the honour to bring to your notice that we have imported Japanese soft sugar similar to China soft sugar into Bombay for the first time this year. Three lots already arrived and the Customs charged import duty on them as follows :—

Steamer.	Quantity arrived.	Duty charged.
	Cwts.	Rs. a. p.
Iyomaru	507¼	385 11 0
Wakasa Maru ..	507½	325 15 0
Kirinmaru	504½	500 0 0 (Provisional Duty).

As you are quite aware that there is no tariff valuation for Japan soft sugar as there has been no regular importation up till now, consequently Import Duty was levied on our Japan sugar in some case according to original invoice value and in the other according to current market value ranging from Rs. 13 to Rs. 15-4-0 per cwt. Thus our Japan soft sugar was very much handicapped against China soft sugar, on which Duty is levied at the rate of 5 per cent. calculated on the tariff valuation of Rs. 11 per cwt.

Under the above circumstance, we have the honour to request you to make consideration for putting the two soft sugars namely Japanese and Chinese soft sugars on equal footing, and if you think necessary to take the trouble in forwarding our appeal to the Secretary to the Government of India for his consideration.

We might be allowed to mention that a similar case happened recently in the importation of Egyptian Sugar R. G. M. The importers applied to the Government for the concession in Import Duty and the result was that the Tariff Valuation for Beet sugar has been applied to the Egyptian Sugar.

Further we beg leave to request you for allowing our dealers continuing the system of paying provisional Duty until the case is finally decided.

Soliciting your kind attendance to this matter and requesting the favour of an early reply.—We have, etc.,

(Sd.) MITSUI BUSSAN KAISHA, LD.

No. 461 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 26th February 1915.

The MANAGER, MITSUI BUSSAN KAISHA, LD.,
Bombay.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 22nd instant, and its enclosures, in connection with the Import Duty on Japanese soft sugar and to inform you in reply that my Committee have addressed the Collector of Customs, Bombay, in support of your proposal.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 462 of 1915.

CHAMBER OF COMMERCE,

BOMBAY, 26th February 1915.

R. F. L. WHITTY, ESQ., I.C.S.,

COLLECTOR OF CUSTOMS,

Bombay.

SIR,—I am directed by my Committee to address you in support of the letter which the Mitsui Bussan Kaisha, Ld., Bombay, sent you on the 22nd instant in connection with the Import Duty on Japanese soft sugar. In view of the Notification which appeared in the "Government of India Gazette," dated 20th instant, to the effect that a tariff valuation of Rupees 9 and annas 8 has now been fixed for crystallised and soft sugar from Egypt, it is felt that the concession prayed for by the Mitsui Bussan Kaisha, Ld., might reasonably be granted.

2. I am to add my Committee will much appreciate any assistance you may be able to render in this matter.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

"TELEPHONE BUILDINGS,"

HOME STREET, FORT,

BOMBAY, 27th February 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—We beg to acknowledge the receipt of your letter, dated the 26th instant, informing us that your Committee have addressed the Collector of Customs, Bombay, in support of our proposal and thank you for same.

In this connection, we beg to inform you further that our representative had an interview with the Assistant Collector of Customs and made an arrangement with him so that the Customs will receive provisional Duty on Japanese sugar until the question

is finally settled. We might also mention that he agreed to this because the point is still unsettled whether the recent order in respect of valuation for Egyptian sugar is to be considered as retrospective or not.

We should be very glad to hear from you about the result of your kind support.—Yours faithfully,

For MITSUI BUSSAN KAISHA, LTD.,
T. MORIOKA,
Manager.

R. S. R. No. 1213 OF 1915.

BOMBAY CUSTOM HOUSE, 5th March 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In reply to your letter, dated the 26th ultimo, on the subject of the assessment of Japanese soft sugar, I have the honour to inform you that I have referred the question to the Director-General of Commercial Intelligence, Calcutta.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

No. 3554-59.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY,

SIMLA, the 10th April 1915.

NOTIFICATION.

(CUSTOMS.)

In exercise of the power conferred by Section 22 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to direct that, for the item "Sugar, crystallised and soft, refined in China" of entry No. 8 in the Notification of the

Government of India in this Department, No. 11590-120, dated the 19th December 1914, the following shall be substituted, namely :—

No.	Name of articles.	Per	Tariff valuation.	Duty.
			Rs. a. p.	
8	* * * * * *			
	Sugar, crystallised and soft, refined in China or Japan.	Cwt.	11 0 0	Five per cent.
	* * * * * *			

(Sd.) C. E. LOW,
Secretary to the Government of India.

APPENDIX L.

TARIFF REVISION.

R. S. R. No. 5534 of 1915.

CUSTOM HOUSE,
BOMBAY, 13th November 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 1154, dated the 18th December 1913, and in continuation of this office letter R. S. R. No. 266, dated the 13th January 1914, regarding the revision of the procedure at present followed in the fixation of values of articles in Schedule IV of the Import Tariff. I have the honour to state that I have been directed by Government to inform you

that the Government of India have given their careful consideration to the Chamber's suggestions and though not finding it practicable to adopt the proposals in their entirety have decided to introduce the following procedure which will, they believe, meet the convenience of the commercial bodies and allow a more extended and complete examination of the proposed rates.

2. The revision of the tariff will, as has been the case since 1911, be based, so far as it rests on a retrospect of prices, on the average of market prices reported monthly by the Collectors of Customs for the full twelve months, October to September, preceding. The Collectors of Customs at the principal ports will submit their proposals for revised valuations to the Director General of Commercial Intelligence in time to reach him not later than 31st October. The Conference of Appraisers will then be held in Calcutta about the 8th or 9th November and a copy of the provisional rates, as fixed at the Conference, will be sent to the Bengal and Bombay Chamber of Commerce about the 12th or 13th November. At the same time a copy will also be sent to the Collectors of Customs at Madras, Rangoon and Karachi, who will communicate the proposed valuations to the Local Chambers of Commerce and forward the views of the latter with their own remarks to the Director General of Commercial Intelligence in time to reach him not later than the 8th December. The Director General will proceed to Bombay and discuss the proposals with the Collector of Customs and the Bombay Chamber of Commerce during the fourth week of November, as at present. The Government of India consider that the Director General of Commercial Intelligence should also be in possession of the views of the Indian Merchants' Chamber and Bureau, Bombay. They wish therefore that if possible, it should be arranged that one or more representatives of the Indian Merchants' Chamber and Bureau should also be invited to attend the Conference. The valuations finally determined after the Conference with the Bengal Chamber of Commerce will be submitted to the Government of India in time to reach them not later than the 17th December and the revised schedule, as approved by the Government of India, will be published by the third week of December and will come into force from the 1st January.

3. It will be observed that the Bombay Chamber will thus have had at least ten days more in which to examine the proposals than is now the case. The arrangements now sanctioned contain a further improvement, *viz.*, the consultation of other Local Chambers of Commerce. In the short time in which the work must be completed, it is not possible for the Director General of Commercial Intelligence to visit all the chief ports and discuss the proposals personally with the various Chamber of Commerce, but he will give full weight to the views as forwarded to him through the Collector of Customs.—I have, etc.,

P. ECCLES,
Offg. Collector of Customs.

No. 949-C.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS.

NOTIFICATION.

Dated Delhi, the 18th December 1915.

In exercise of the powers conferred by sections 22 and 23 of the Sea Customs Act, 1878 (VIII of 1878), in modification of the tariff values fixed by the Indian Tariff Act, 1894 (VIII of 1894), as amended by the Indian Tariff Act (1894) Amendment Act, 1896 (III of 1896), and as further altered from time to time by Notifications of the Governor General in Council, the Governor General in Council is pleased to fix, with effect from the 1st January 1916, for the articles specified in column 2 of the schedule hereto annexed, the tariff values stated in column 4 of the said schedule.

C. E. LOW,
Secretary to the Government of India.

SCHEDULE IV.—(IMPORT TARIFF).

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Animals, living.		Rs. a.	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds...	...	.....	Free.
	Articles of Food and Drink.			
2	COFFEE	cwt.	45 0	Five per cent.
3	FRUITS AND VEGETABLES (except fresh fruits and vegetables not separately enumerated, which are free)—			
	Almonds without shell	„	80 0	„
	„ in the shell	„	20 0	„
	„ (kágazi) { Persian ...	„	75 0	„
	{ European .	„	45 0	„
	Cashew or cajoo kernels... ...	„	25 0	„
	Cocoanuts, Straits	thousand.	75 0	„
	„ others	„	60 0	„
	„ kernel (khopra) ...	cwt.	21 0	„
	Currants	„	28 0	„
	Dates, dry, in bags	„	7 12	„
	„ wet „ baskets and bundles ...	„	5 8	„
	„ „ in pots, boxes, tins and crates	„	8 0	„
	Figs, Persian, dried	„	12 0	„
	Garlic	„	6 0	„
	Hops	...	...	Free.
	Pistachio nuts	cwt.	45 0	Five per cent.
	Prunes, Bussora (álu Bokhara)...	...	*ad valorem*	„
	Raisins, black	...	„	„
	„ kishmish, Persian Gulf...	...	„	„
	„ Munakka „ „ ...	cwt.	12 0	„
	„ other sorts	...	*ad valorem*	„
	Walnuts, all descriptions ...	...	„	„
	All other sorts of fruits and vegetables	...	„	„
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour	...	...	Free.
5	MINERAL AND ÆRATED WATERS, and all unfermented and non-alcoholic beverages	...	*ad valorem*	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink —*contd.*			
			Rs. a.	
6	PROVISIONS, OILMAN'S STORES, AND GROCERIES—			
	Bacon	...	*ad valorem*	Five per cent.
	Beef and Pork	...	,,	,,
	Bèche de mer	...	,,	,,
	Butter	lb.	1 6	,,
	Cassava, Tapioca or Sago ...	cwt.	11 0	,,
	Cheese	...	*ad valorem*	,,
	China preserves in syrup ...	cwt. (nett)	25 0	,,
	,, ,, dry, candied ...	lb.	0 5	,,
	Cocum	cwt.	5 0	,,
	Fish-maws	...	...	Free.
	Flour	...	*ad valorem*	Five per cent.
	Ghi	cwt.	70 0	,,
	Margarine	...	*ad valorem*	,,
	Pork hams...	...	,,	,,
	Shark-fins	...	...	Free.
	Singally and sozille	...	...	,,
	Vinegar, in casks	..	*ad valorem*	Two and one-half per cent.
	,, not in casks—			
	Persian	...	,,	Five per cent.
	Indian...	...	,,	,,
	All other sorts of provisions, oilman's stores, and groceries ...	...	,,	,,
7	SPICES—			
	Betelnuts, raw, whole, split or sliced, from Goa ...	cwt.	14 0	,,
	,, ,, ,, Straits and Dutch East Indies	,,	9 0	,,
	Betelnuts, whole, from Ceylon...	,,	11 8	,,
	,, raw, split (sun-dried) from Ceylon ...	,,	25 0	,,
	,, all other sorts... ...	...	*ad valorem*	,,
	Chillies, dry	cwt.	15 0	,,
	Cloves	,,	36 0	,,
	,, exhausted	,,	14 0	,,
	,, stems and heads	,,	10 0	,,
	,, in seeds, narlavang ...	,,	13 0	,,
	Ginger, dry	,,	15 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—*concld.*		Rs. a.	
	SPICES—*concld.*			
	Mace	lb.	1 6	Five per cent.
	Nutmegs	,,	0 5	,,
	,, in shell	,,	0 3	,,
	Pepper, black	cwt.	34 0	,,
	,, white	,,	60 0	,,
	All other sorts of spices	...	*ad valorem*	,,
8	SUGAR, crystallised, beet	cwt.	15 12	,,
	,, ,, and soft, refined in China ...	,,	15 12	,,
	,, ,, ,, ,, from Japan.	,,	15 12	,,
	,, ,, ,, ,, from Egypt.	,,	15 12	,,
	,, ,, ,, ,, from Java, 23 Dutch standard and above.	,,	14 12	,,
	,, ,, ,, ,, from Java, 16 to 22 Dutch standard.	,,	13 4	,,
	,, ,, ,, ,, from Java, 15 Dutch standard and under.	,,	11 0	,,
	,, ,, ,, ,, from Mauritius, equal to 16 Dutch standard and over.	,,	15 4	,,
	Molasses from Java	,,	2 8	,,
	,, ,, other countries ...	,,	2 8	,,
	Sugar, all other sorts, including saccharine produce of all kinds and confectionery...	...	*ad valorem*	,,
9	TEA, black	lb.	0 10	,,
	,, green	,,	0 9	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines, and Narcotics, and Dyeing and Tanning Materials.		Rs. a.	
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	...	*ad valorem*	Five per cent.
	Alkali, Indian (sajji-khar) ...	cwt.	3 0	,,
	Alum	,,	6 8	,,
	Arsenic (China mansil)	,,	17 0	,,
	,, other sorts	...	*ad valorem*	,,
	Copperas, green	...	,,	Two and one-half per cent.
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions, including detonators and blasting fuse	...	,,	Five per cent.
	Salammoniac	cwt.	36 0	,,
	Soda Ash	,,	4 0	,,
	Soda Bicarbonate...	,,	5 8	,,
	Sulphate of copper	,,	30 0	,,
	Sulphur (brimstone), flour ...	,,	7 0	,,
	,, ,, roll ...	,,	6 0	,,
	,, ,, rough ...	...	*ad valorem*	,,
	All other sorts of chemical products and preparations, including saltpetre, borax, grape-sugar and glucose, but excluding nitrate ot soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates, which are free ...	...	,,	,,
11	DRUGS, MEDICINES AND NARCOTICS—			
	Aloes, black	...	,,	,,
	,, Socotra	...	,,	,,
	Aloe-wood	...	,,	,,
	Anti-plague serum ...	...	...	Free.
	Asafœtida (hing)	cwt.	120 0	Five per cent
	,, coarse (hingra) ...	,,	30 0	,,
	Atáry, Persian	...	*ad valorem*	,,
	Banslochan (bamboo camphor)...	lb.	0 6	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—*contd.*		Rs. a.	
	DRUGS, MEDICINES, AND NARCOTICS—*contd.*			
	Brimstone (amalsara)	...	*ad valorem*	Five per cent.
	Calumba root	cwt.	7 0	,,
	Camphor, refined, other than powder	lb.	1 4	,,
	Camphor, in powder	...	*ad valorem*	,,
	Cassia lignea	cwt.	17 0	,,
	China root (chobchini), rough ...	,,	10 0	,,
	,, ,, ,, scraped...	,,	19 0	,,
	Cocaine	...	*ad valorem*	,,
	Cubebs	cwt.	85 0	,,
	Galangal, China	,,	10 8	,,
	Pellitory (akalkara)	...	*ad valorem*	,,
	Peppermint, crystals	...	,,	,,
	Quinine and other alkoloids of cinchona...	...	...	Free.
	Salep	cwt.	140 0	Five per cent.
	Senna leaves	...	*ad valorem*	,,
	Storax, liquid (rose mellos or salaras)	cwt.	40 0	,,
	All other sorts of drugs, medicines, and narcotics, except opium and tobacco (for which see Schedule III)	...	*ad valorem*	,,
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent...	lb.	5 0	,,
	,, ,, ,, 50 ,, ...	,,	5 8	,,
	,, ,, ,, 60 ,, ...	,,	6 0	,,
	,, ,, ,, 70 ,, ...	,,	6 8	,,
	,, ,, ,, 80 ,, ...	,,	7 0	,,
	,, ,, ,, 100 ,, ...	,,	7 8	,,
	,, ,, moist, 10 ,, ...	,,	2 12	,,
	,, ,, ,, 16 ,, ...	,,	3 4	,,
	,, ,, ,, 20 ,, ...	,,	4 0	,,
	Aniline ,, ,, ...	,,	2 0	,,
	,, ,, dry	,,	4 0	,,
	,, salts...	...	*ad valorem*	,,
	Avar bark	cwt.	3 12	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines, and Narcotics, and Dyeing & Tanning Materials—*concld.*		Rs. a.	
	DYEING AND TANNING MATERIALS—*concld.*			
	Buzgand (gulpista)	...	*ad valorem*	Five per cent.
	Cochineal	lb.	1 4	,,
	Gallnuts (myrabolams)	...	*ad valorem*	,,
	,, Persian	cwt.	70 0	,,
	Madder or manjit	...	*ad valorem*	,,
	Orchilla weed	...	,,	,,
	Sappan wood and root	...	,,	,,
	Turmeric	...	,,	,,
	All other sorts of dyeing and tanning materials	..	,,	,,
	Metals and Manufactures of Metals.			
13	HARDWARE AND CUTLERY including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour [*Exceptions which are free*: (i) Water lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which the Governor General in Council may, by notification in the *Gazette of India*, exempt; (ii) the following agricultural implements, when constructed, so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers,			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
	HARDWARE AND CUTLERY—*contd.*			
	harrows, clod-crushers, seed-drills, hay-tedders and rakes; (iii) the following dairy appliances, when constructed, so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers and butter workers; (iv) the following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks; (v) box backs and swells and rough unshaped bobbin ends, when imported by or on behalf of a manufacturer or millowner, and certified by him to be intended exclusively for use in his mill]...	...	*ad valorem*	Five per cent.
14	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines and other machines in which the prime-mover is not separable from the operative parts ...	...	...	Free
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
	MACHINERY.—*concld.*			
	power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts, and including belting of all materials for driving machinery	...	...	Free.
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.			
	Note.—Machinery and component parts thereof made of substances other than metal are included in this entry.			
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass, orsidue and leaves, European ...	...	*ad valorem*	Five per cent.
	„ „ „ China ...	...	„	„
	„ patent or yellow metal, sheets and sheathing weighing 1 lb. or above, per square foot, and braziers, and plates	cwt.	65 0	„
	„ patent or yellow metal, (old)	„	35 0	„
	„ sheets, flat or in rolls, and sheathing weighing less than 1 lb. per square foot.	...	*ad valorem*	„
	„ wire	...	„	„
	„ all other sorts	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Copper, bolt and bar, rolled ...	...	*ad valorem*	Five per cent.
	„ braziers, sheets, plates and sheathing	cwt.	65 0	„
	„ nails and composition nails	...	*ad valorem*	„
	„ old	cwt.	45 0	„
	„ pigs, tiles, ingots, cakes, bricks and slabs ...	„	62 0	„
	„ China, white, copperware	lb.	2 4	„
	„ foil or dankpana, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	3 8	„
	„ foil or dankpana, coloured, 10 to 11 in. × 4 to 5 in.	„	3 12	„
	„ wire, including phosphor-bronze...	...	*ad valorem*	„
	„ all other sorts, unmanufactured and manufactured except current coin of the Government of India, which is free... ...	...	„	„
	German silver	...	„	„
	Gold bullion and coin	...	...	Free.
	Gold leaf	...	*ad valorem*	Five per cent.
	Iron, anchors and cables ...	...	„	One per cent.
	„ Lowmoor and similar qualities, all descriptions ...	...	„	„
	„ angle, T, other than Lowmoor or Swedish	ton.	145 0	„
	„ angle, T, and hoop, other than Lowmoor or Swedish, if galvanised, tinned, or lead coated...	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Iron bar, Swedish and similar qualities	ton.	200 0	One per cent.
	„ „ Swedish and similar qualities, nail-rod, round-rod and square, under half an inch in diameter	„	210 0	„
	„ „ other kinds	„	145 0	„
	„ „ „ „ nail-rod, round-rod and square, under half an inch in diameter	„	155 0	„
	„ „ „ „ if galvanised, tinned, or lead-coated	...	*ad valorem*	„
	„ beams, joists, pillars, girders, screwpiles, bridge-work, and other such descriptions of iron, imported exclusively for building purposes	...	„	„
	„ channel, including channel for carriages	...	„	„
	„ plate and sheet, Swedish and charcoal	...	„	„
	„ bars, plates and sheets, Swedish and charcoal, if galvanised, tinned, or lead-coated	...	„	„
	„ plate, other kinds, above ⅛ inch thick, and strips	ton.	150 0	„
	„ sheets, other kinds, up to ⅛ inch thick	„	155 0	„
	„ sheets (other than corrugated), plates, or strips, other kinds, if galvanised, tinned, lead-coated, aluminium-coated chequered, or planished	...	*ad valorem*	„
	„ sheets, corrugated, galvanised or black	ton.	240 0	„
	„ hoop	„	180 0	„
	„ nails, rose wire, and flat-headed	cwt.	14 0	„
	„ nails, other kinds, including galvanised, tinned, or lead-coated	...	*ad valorem*	„
	„ nuts and bolts, also hooks-bolts and nuts for roofing, galvanised or black	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Iron, old	cwt.	2 8	One per cent.
	„ pig	...	*ad valorem*	„
	„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	...	„	„
	„ rails, chairs, sleepers and bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 60, also lever-boxes, clips and tie-bars... ...	...	„	„
	„ rice bowls	...	„	„
	„ ridging, guttering, and continuous roofing	...	„	„
	„ rivets and washers, all sorts ...	...	„	„
	„ wire, including fencing wire and wire-rope, but excluding wire-netting	...	„	„
	„ cans or drums, when imported containing petroleum which is separately assessed to duty at one anna and six pies per imperial gallon under No. 16, namely—			
	Iron cans, tinned, other than petrol tins of two gallons capacity... ...	can	0 3½	Five per cent.
	„ „ cans or drums not tinned, of two gallons capacity...	„	0 2	„
	„ „ drums of four gallons capacity—			
	(*a*) with faucet caps ...	drum	1 0	„
	(*b*) ordinary	„	0 8	„
	„ all other sorts, including discs or circles and wire-netting ...	...	*ad valorem*	„
	Lametta	...	„	„
	Lead, all sorts (except sheets for tea chests, which are free)	...	„	„
	Quicksilver	lb.	3 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Shot, bird	cwt.	26 0	Five per cent.
	Steel, anchors and cables	...	*ad valorem*	One per cent.
	„ blooms	...	„	„
	„ angle, T.	ton	145 0	„
	„ „ and hoop, if galvanised, tinned, or lead-coated... ..	...	*ad valorem*	„
	„ bars (other than cast steel) ...	ton	145 0	„
	„ „ Swedish and similar qualities.	...	*ad valorem*	„
	„ „ nail-rod, round-rod and square under ½ inch in diameter ...	ton	155 0	„
	„ bar, galvanised, tinned, lead-coated, planished, or polished.	...	*ad valorem*	„
	„ channel, including channel for carriages	...	„	„
	„ plates above ¼ inch thick, and strips	ton	150 0	„
	„ sheets up to ⅛ inch thick ...	„	155 0	„
	„ sheets (other than corrugated), plates, or strips, if galvanised, tinned, lead-coated, chequered, or planished	...	*ad valorem*	„
	„ sheets, corrugated, galvanised or black	ton	240 0	„
	„ hoop	„	180 0	„
	„ nails	...	*ad valorem*	„
	„ nuts and bolts, also hooks and nuts for roofing, galvanised, or black	...	„	„
	„ old	cwt.	2 8	„
	„ beams, joists, pillars, girders, screwpiles, bridge-work, and other such descriptions of steel, imported exclusively for building purposes ...	...	*ad valorem*	
	„ cast and blistered, including spring and tub steel...	...	„	„
	„ ridging, guttering, and continuous roofing	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*concld.*		Rs. a.	
	METALS, unwrought and wrought, and articles made of metals—*concld.*			
	Steel pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	...	*ad valorem*	One per cent.
	„ rails, chairs, sleepers, and bearing and fishplates, spikes (commonly known as dog-spikes), switches, and crossings, other than those described in No. 60, also lever-boxes, clips and tie-bars.	...	„	„
	„ rivets and washers, all sorts	...	„	„
	„ wire, including fencing wire and wire rope, but excluding wire-netting	...	„	„
	„ cans or drums, when imported containing petroleum, which is separately assessed to duty at one anna and six pies per imperial gallon under No. 16, namely:—			
	„ cans, tinned, other than petrol tins of two gallons capacity	can	0 3½	Five per cent.
	„ cans or drums, not tinned, of two gallons capacity ...	„	0 2	„
	„ drums of four gallons capacity—			
	(*a*) with faucet caps ...	drum	1 0	„
	(*b*) ordinary	„	0 8	„
	„ all other sorts, including discs or circles and wire-netting	...	*ad valorem*	„
	Tin block	cwt.	125 0	„
	„ foil, and other sorts... ...	...	*ad valorem*	„
	Zinc or spelter, nails	...	„	„
	„ „ tiles or slabs, soft.	cwt.	50 0	„
	„ „ „ „ hard.	„	40 0	„
	„ „ all other sorts, including boiler tiles ...	...	*ad valorem*	„
	All other sorts of metals... ...	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	OILS.			
16	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum	Imperial gallon.	...	One anna and six pies.
	PETROLEUM, which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes.	...	*ad valorem*	Five per cent.
	PETROLEUM, which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel or for some sanitary or hygienic purpose ...	...	„	„
	Cocoanut-oil	cwt.	28 0	„
	All other sorts of oil, animal or vegetable (including otto of all kinds), and mineral, including paraffin wax	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured.		Rs. a.	
17	APPAREL, including drapery, haberdashery, and millinery, and Military and other uniforms and accoutrements, but excluding cotton hosiery (for which see No. 30) and boots and shoes (for which see No. 45) and excluding also uniforms and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	...	*ad valorem*	Five per cent.
18	ART, WORKS OF, except (1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used, in their construction, whether worked or not, which are free	...	,,	,,
19	BAMBOOS, common, grass, hay, rushes, straw, and leaves...	...	...	Free.
20	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music, and manuscripts	...	...	,,
21	BRISTLES AND FIBRE, for brushes and brooms	...	...	,,
22	BRUSHES AND BROOMS, all sorts ...	...	*ad valorem*	Five per cent.
23	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fire-clay, earthenware piping, lime, and other kinds not otherwise described	...	,,	,,
24	CABINETWARE AND FURNITURE ...	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
242	CHALLENGE CUPS OR TROPHIES which have been won by any military unit (including volunteer corps) or by a particular member or members of any such unit in India or which have been sent by donors resident abroad, for presentation or competition in India	...	...	Free.
	PROVIDED that the articles are certified by the Officer Commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners ...			
25	CARRIAGES AND CARTS, including motor-cars, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances and component parts thereof, but excluding motor-cars designed to carry goods and containing a prime-mover, which are free ...	...	*ad valorem*	Five per cent.
26	CHINESE AND JAPANESE WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see No. 32)..	...	"	"
27	CLOCKS, WATCHES, and other time-keepers, and parts thereof ...	...	"	"
28	COAL, COKE AND PATENT FUEL ..	...	...	Free.
29	CORDAGE, Rope, and Twine made of any vegetable fibre	...	*ad valorem*	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
30	COTTON, AND ARTICLES MADE OF COTTON—			
	Cotton, raw	...	...	Free.
	„ twist and yarn	...	...	„
	„ sewing and darning thread	...	...	„
	„ piece-goods, hosiery, crochet cotton thread and all other manufactured cotton goods not otherwise described...	...	*ad valorem*	Three and one-half per cent.
31	EARTH, COMMON CLAY, AND SAND.	...	...	Free.
32	EARTHENWARE (except earthenware piping, for which see No. 23), china, china clay, porcelain, and imitation or false coral	...	*ad valorem*	Five per cent.
33	FANS OF ALL KINDS, except common palm-leaf fans, which are free ...	...	„	„
34	FIREWORKS, all sorts, including fulminating-powder	...	„	„
35	FLAX AND ARTICLES MADE OF FLAX, including linen-thread ...	...	„	„
36	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	...	„	„
37	GUMS, GUM-RESINS, and articles made of gum or gum resin—			
	Copal	...	„	„
	Cutch and gambier (natural) ...	cwt.	20 0	„
	Gamboge	lb.	1 12	„
	Gum Ammoniac	cwt.	30 0	„
	„ Arabic	„	16 0	„
	„ Bdellium	...	*ad valorem*	„
	„ Benjamin, ras	cwt.	34 0	„
	„ „ cowrie	„	80 0	„
	„ Bysabol (coarse myrrh) ...	„	24 0	„
	„ Olibanum or frankincense.	...	...	Free.
	„ Persian (false)	cwt.	10 0	Five per cent.
	Myrrh	„	30 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
	GUMS, GUM-RESINS, and articles made of gum or gum-resin—*contd.*			
	Rosin	cwt.	11 0	Five per cent.
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and guttapercha ...	...	*ad valorem*	,,
38	HEMP, including Manila hemp, and articles made therefrom	...	,,	,,
39	HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	...	,,	,,
40	HORNS	...	...	Free
	,, articles made of, not otherwise described	...	*ad valorem*	Five per cent.
41	INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof— Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling, which are free. All band instruments (other than stringed instruments), imported by a native regiment			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
	INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof—*contd.*			
	of His Majesty's Regular Forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion, and certified by the Officer Commanding the regiment or unit or the Officer in charge of the Military Police Battalion to be for the *bonâ fide* exclusive use of the Regimental band, or the band attached to the Military Police Battalion, as the case may be, and the following accessories thereto, are also free of duty:—			
	Bags for bag-pipes. Cardholders. Carriages (brown or black). Cases for reeds and mouthpieces. Cases (leather or wooden). Chanters, pipe, and practice. Cleaners for brass and reed instruments. Cord for bag-pipes. Crooks. Drones for bag-pipes. Drum heads. Drum sticks. Drum flesh hoops. Finger tops. Green broadcloth for drums. Green silk ribbon for drums. Key pads for reed instruments. Ligatures for reed instruments. Mouthpieces and caps therefor. Mutes for brass instruments. Pipe tassels for bag-pipes. Reeds. Ribbons for bag-pipes. Ropes for drums. Sanks and slides for brass instruments. Silver buckles for drums. Silver buttons for drums. Springs. Snares. Taps for brass instruments. Valve corks. Valve tops and needles.	...	*ad valorem*	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
42	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders	cwt.	300 0	Five per cent.
	„ tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over..	„	850 0	„
	Elephants' tusks (other than hollows, centres, and points) not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs...	„	750 0	„
	Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points)	„	450 0	„
	Sea-cow or moye teeth, each not less than 4 lbs....	„	200 0	„
	Sea-cow or moye teeth, each not less than 3 lbs. and under 4 lbs.	„	175 0	„
	Sea-cow or moye teeth, each less than 3 lbs.	„	115 0	„
	All other sorts, manufactured and unmanufactured	...	*ad valorem*	„
43	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain .. .. {Other than European.}	tola	1 2	„
	„ embossed or chased. {Other than European.}	„	1 6	„
	All other sorts, except precious stones and pearls, unset, which are free	...	*ad valorem*	„
44	JUTE, raw	...	...	Free.
	„ articles made of, except second-hand or used gunny bags, which are free	...	*ad valorem*	Five per cent.
45	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery, except saddlery of a Military pattern imported by an Officer of His Majesty's Regular Forces and			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
	forming part of the equipment with which he is required to supply himself under Army Regulations, which is free ...	...	*ad valorem*	Five per cent.
46	MALT	...	,,	,,
47	MANURES of all kinds, including animal bones	...	...	Free.
48	OIL-CAKE, also bran, fodder, and cattle-food of all kinds	...	...	,,
49	OIL-CLOTH AND FLOOR-CLOTH, including linerusta, linoleum, and tarpaulins	...	*ad valorem*	Five per cent.
50	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals—			
	Lead, red, dry	cwt.	25 0	,,
	,, white, dry	,,	28 0	,,
	Ochre, other than European, all colours	,,	3 0	,,
	Paints, composition	...	*ad valorem*	,,
	,, patent driers	...	,,	,,
	Turpentine	Imperial gallon.	3 4	,,
	Verdigris	...	*ad valorem*	,,
	Vermilion, Canton	box of 90 bundles.	150 0	,,
	Zinc, white, dry	...	*ad valorem*	,,
	All other sorts, including glue and putty	...	,,	,,
51	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book or parcel post, which are free ...	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
	PAPER, articles made of paper and papier-machè	...	*ad valorem*	Five per cent.
52	PERFUMERY—			
	Gowla, husked and unhusked ...	cwt.	110 0	"
	Kapurkachri (zedoary)	"	20 0	"
	Patch leaves (patchouli) ...	"	12 0	"
	Rose-flowers, dried	"	25 0	"
	Rose-water...	Imperial gallon.	2 8	"
	All other sorts, except perfumed spirit (for which see Schedule III)	...	*ad valorem*	"
53	PITCH, TAR, AND DAMMER—			
	Bitumen	...	"	"
	Dammer	...	"	"
	Pitch, American and European.	...	"	"
	" coal	...	"	"
	Tar, American and European...	...	"	"
	" coal	...	"	"
	" mineral	...	"	"
54	PLANTS AND BULBS, living, also dried for herbaria	..	...	Free.
55	PRECIOUS STONES AND PEARLS, unset (including the stones generically known as Cambay stones, such as agates, cornelians and onyx).	...	...	"
56	PULP of wood, straw, rags, paper, and other materials	...	...	"
57	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereo-typing apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper	...	...	"
58	RAGS	...	...	"
59	RACKS for the withering of tea leaf.	...	...	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
60	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fishplates, fishbolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by or under the orders of a Railway Company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing : Provided that for the purpose of this exemption "railway" means a line of Railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State, under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the *Gazette of India*, specifically include therein.	...	...	Free.
61	SEEDS, except oil-seeds, imported into British India by sea from the territories of any Native Prince or Chief in India which are free—			
	All sorts	...	*ad valorem*	Five per cent.
62	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos.	...	,,	,,
	,, white, live	...	,,	,,
	,, ,, dead	...	,,	,,
	Cowras	...	,,	,,
	Cowries, bazar, common ...	cwt.	4 0	,,
	,, yellow, superior quality	,,	5 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
	SHELLS AND COWRIES—*contd.*			
	Cowries, Maldive	cwt.	7 0	Five per cent.
	,, Sankhli	,,	135 0	,,
	Mother-of-pearl, nacre	...	...	Free.
	Nakhla	cwt.	105 0	Five per cent.
	Tortoise-shell	lb.	13 0	,,
	,, nakh	,,	5 0	,,
	All other sorts, including articles made of shell, not otherwise described	...	*ad valorem*	,,
63	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats, and barges imported entire or in sections	...	...	Free.
64	SILK AND ARTICLES MADE OF SILK—			
	Bokhara	lb.	6 0	Five per cent.
	Floss	...	*ad valorem*	,,
	Piece-goods	...	,,	,,
	Sewing thread, China	...	,,	,,
	Raw silk—Yellow Shanghai, including re-reeled... ...	lb.	5 0	,,
	,, from Indo-China, and places in China, other than Shanghai, including re-reeled... ...	,,	5 2	,,
	Mathow	,,	3 8	,,
	Panjam	,,	3 8	,,
	Persian	,,	4 8	,,
	Siam	,,	3 6	,,
	White Shanghai, Thonkoon or Duppion ...	,,	3 8	,,
	,, other kinds including re-reeled ...	,,	5 10	,,
	,, other kinds, of China including re-reeled ...	,,	6 10	,,
	Waste and kachra ...	...	*ad valorem*	,,
	All other sorts, including cocoons.			

SCHEDULE IV.—(IMPORT TARIFF)—*concld.*

GENERAL DUTIES—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*concld.*		Rs. a.	
65	SOAP	...	*ad valorem*	Five per cent.
66	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	...	...	Free.
67	STATIONERY, excluding paper (for which see No. 51)	...	*ad valorem*	Five per cent.
68	STONE AND MARBLE, and articles made of stone and marble... ...	...	...	"
69	TALLOW AND GREASE, including stearine	...	"	"
70	TEA CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	...	...	Free.
71	TEXTILE FABRICS, not otherwise described	...	*ad valorem*	Five per cent.
72	TOILET REQUISITES, not otherwise described	...	"	"
73	TOYS, including toy-books, and requisites for all games	...	"	"
74	UMBRELLAS, parasols and sunshades of all kinds	...	"	"
75	WALKING STICKS and sticks for umbrellas, parasols and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines ...	...	"	"
76	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described	...	"	"
77	WOOL, Raw	...	...	Free.
	" articles made of, including felt	...	*ad valorem*	Five per cent.
78	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule... ...	...	"	"

APPENDIX M.

LOCAL WHOLESALE CASH MARKET VALUE.

R. S. R. No. 5107 of 1915.

BOMBAY CUSTOM HOUSE,
22nd October 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to this Office letter R. S. R. No. 266 dated the 29th July 1914, and your reply No. 1198, dated the 2nd October 1914, on the subject of the interpretation of the term "Local wholesale cash market value" for the purpose of assessing Import duty, I have the honour to inform you under instruction from Government, that the Government of India are satisfied that the existing practice is generally in accord with the definition of the term "wholesale cash price" given in their previous orders. The wholesale cash prices ascertained by the appraisers through personal inquiry in the market are regarded as being, in general, accurate; the procedure has worked smoothly and no suggestions have been made for improvements in practice under the established principles. I had recommended that, if any relief to importers of cotton piece-goods were deemed necessary, a reduction of two per cent. should be made from the value as at present assessed. The Government of India, however, have decided that the recommendation involves a considerable departure from the established principles and cannot be accepted.

2. As regards the assessment of goods for which, by reason of their special nature and the particular circumstances of their importation, as for example, their supply on contract to Port Trust and Railway Companies, the wholesale market value cannot be ascertained under the normal procedure, the Government of India are of opinion that while brands which are placed in the open market and have a wholesale market value should, like other goods, continue to be assessed on that value, yet when a particular brand does not compete with and is not comparable with other brands, when it is not placed in the market or when a

wholesale market value is not, for any reason, ascertainable, the goods may be assessed on the rates stated in the contract under which they are imported. But the contract rate will be accepted as a basis of assessment to duty only when independent evidence is not forthcoming as to the wholesale value of the goods, and the contract rates will not be accepted unless the Custom House is satisfied that they represent the "Real value" for the purposes of Section 30 of the Sea Customs Act, as interpreted under the orders of the Government of India. When the contract is for delivery up-country and the contract price includes railway freight from the port of importation, the freight will, of course, be deducted in arriving at the assessment.

3. Regarding the question raised in letter No. 138, dated the 27th January 1914, from the Chairman of your Chamber to the Secretary to the Government of India, Department of Commerce and Industry, I am directed to inform you that the Government of India have decided not otherwise to amend the procedure or tariff valuation.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

APPENDIX N.

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

No. 6093 of 1915.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 2nd June 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to the correspondence ending with your letter No. 1189, dated 1st October 1914, to the Collector of Bombay, I am directed to state that the Government of India have now decided that the tariff values of cotton goods fixed under Section 7 of the Cotton Duties Act, 1896, (II of 1896), should, in

future, be revised annually in the month of February instead of, as hitherto, in the month of December, and that the revised rates should take effect from 1st March each year. The Government of India however reserve, as at present, the right to revise the valuations at any period in the event of a material fluctuation occurring in the prices of cotton goods.—I have, etc.,

J. A. POPE,
Acting Under Secretary to Government.

No. 1245 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 17th June 1915.

The Ag. UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge with thanks receipt of your letter No. 6093 of the 2nd instant, on the subject of the tariff valuation of cotton goods under Section 7 of the Cotton Duties Act, 1896, (II of 1896), and to state that my Committee have noted with satisfaction that the annual revision is in future to take place in the month of February instead of, as hitherto, in the month of December.—I have, etc.,

NOËL WILKINSON,
Ag. Secretary.

APPENDIX O.

COAL TRAFFIC.

No. 2199/121/W of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd December 1915.

The AGENT, G. I. P. RAILWAY,
Bombay.

DEAR SIR,—I am directed to inform you that several complaints have reached my Committee regarding a serious shortage in

wagon supplies for coal from Bengal, and they understand that this traffic has been greatly restricted during the past two weeks. As the supply of coal in Bombay is believed to be very short, my Committee will be much obliged if you can give them any information as to when the restriction is likely to be removed.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

TELEGRAM, dated 31st December 1915.

From—Chairman, Chamber of Commerce, Bombay.

To—Secretary, Commerce and Industry Department, Government of India, Delhi.

Am informed G. I. P. have placed restrictions on coal bookings *via* Nagpur and Jubbulpore to Bombay. Coal stocks in Bombay very small and position becoming serious. Can you very kindly approach Railway Board with a view to removal of restrictions or permission for bookings from Bengal being allowed *via* Agra and B. B. & C. I. Railway?

No. 237-C/8.

GREAT INDIAN PENINSULA RAILWAY COMPANY.
(Incorporated in England.)
AGENT'S OFFICE,
VICTORIA TERMINUS,
BOMBAY, 4th January 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In reply to your letter No. 2199/121/W, dated 22nd December 1915, I beg to inform you that it was found necessary to temporarily suspend the booking of public coal traffic on the E. I. and B. N. Railways.

2. On the 27th ultimo, the Coal Manager, E. I. Railway, wired to us, stating that the booking of all coal, *via* Jubbulpore, had been resumed from that date. A limit of 200 wagons daily from E. I. Railway has been imposed at Jubbulpore, and after that limit has been reached we have agreed to take from E. I. Railway 50 wagons in addition daily at Katni.

3. It has also been arranged with the E. I. and B. B. & C. I. Railways that any public coal for Bombay in excess of what the G. I. P. Railway can take *via* Jubbulpore and Katni shall be booked *via* Agra and the B. B. & C. I. Railway. These arrangements will, it is hoped, enable all coal to be booked and forwarded without restrictions.

4. At Nagpur, we have been taking traffic freely from the B. N. Railway, and have agreed to booking *via* that route being resumed.—Yours faithfully,

FRANK J. CLARK,
Secretary.

No. 41-121/C of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 6th January 1916.

The SECRETARY, G. I. P. RAILWAY,
Bombay.

DEAR SIR,—I am directed to acknowledge, with many thanks, receipt of your letter, dated 4th instant, regarding the bookings of coal from Bengal, and to state in reply that my Committee consider the arrangements now made are satisfactory to a certain extent, but they will be much obliged if you can give an assurance that it will not be necessary to place restrictions on this traffic for the future.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX P.

SIMPLIFICATION OF GOODS TARIFF.

No. 1717.

INDIAN RAILWAY CONFERENCE ASSOCIATION,
AGRA, 11th August 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to forward for favour of an expression of the views of your Chamber copies of the marginally noted correspondence between this office and the Railway Board regarding the proposed enhancement on certain railways of the authorized goods classification of a number of commodities in which the traffic is comparatively speaking unimportant, and which, it is believed, would bear a higher classification without prejudice to the trade.

I. R. C. A. letter No. 1413, dated 12th May 1915.
Railway Board's letter No. 1006/T, dated 13th July 1915.

2. It will be seen from the correspondence that the object in view in making the application to the Railway Board was to reduce the number of exceptions which at present complicate the General Classification.

3. Railways on their part had already gone as far as they reasonably could towards the removal of exceptions by agreeing to accept for a large number of items a lower class than was previously in force on many railways as will be seen from paras. 4 and 5 of the letter to the Railway Board.

4. It was, therefore, decided that application should be made for an enhancement in class of the majority of the remaining items shewn as exceptions by different railways, the application to include only commodities in which the traffic was small, so that the interests of the public might not be adversely affected to any appreciable extent. This is brought out clearly in para. 6 of the letter to the Railway Board and I am to invite your special attention to the latter part of this paragraph.

5. It will be appreciated that the proposal has been made not with a view to any gain in earnings from the proposed enhancement but solely with the object of arriving at a greater simplification of the Goods Tariffs on Indian Railways and I am to express the hope that your Chamber will be able to support the proposals put forward and so assist the Conference Association in the attainment of this object.

6. I am to request the favour of an early reply to admit of the matter being disposed of, if possible, before the meeting of the Conference Association at Simla next month. Members of the Goods Classification Committee would be glad to discuss the matter with representatives of your Chamber at any time, and if the latter would care to meet them, will you kindly let me know what dates would be most convenient.—Yours faithfully,

C. V. BLISS,
Secretary.

No. 1443.

INDIAN RAILWAY CONFERENCE ASSOCIATION,

AGRA, 12th May 1915.

The SECRETARY, RAILWAY BOARD,
Simla.

SIR,—I am directed to address you on the subject of the simplification of the General Classification of Goods which, in the opinion of the Indian Railway Conference Association, has now reached a stage beyond which further progress is not possible without some modification of the orders issued by the Railway Board in their letter No. R. T. 1423 (Revised), dated the 13th October 1910. The circumstances which led to the issue of this letter and the subsequent action taken by the Association in the matter of obtaining a uniform Goods Classification for India are briefly summarised below.

2. The work of simplifying the Goods Tariffs of Indian Railways was commenced in 1905, when a Special Committee known as the

"Tariff Simplification Committee" was appointed by the Indian Railway Conference Association to go fully into the matter. The work was delayed from various causes, but in 1909 this Committee put forward a General Classification which, after receiving the approval of the Conference and the Railway Board, was introduced with effect from 1st July 1910. Subsequently, however, in December of the same year, the Railway Board revised their original sanction and in para. 11 of the revised letter, (bearing the same number and date as that first issued, *viz.*, 1423 R. T. of 13th October 1910), the following orders were laid down in regard to the maxima and minima proposed for different classes of goods:—

> "11. With regard to the maximum and minimum rates that may be charged to the public for each class under the new classification, the Railway Board are unable to accept the maxima and minima proposed for each class by the Indian Railway Conference Association, as to do so would be in many cases to raise the maximum rate that could be charged to a higher level than has been fixed in the past. It was never the intention of the Railway Board that uniformity of classification should be accompanied by a general rise in the maximum rates which railways are permitted to charge.
>
> In these circumstances the question of what maximum and minimum rates should be fixed for each of the classes under the new classification must remain in abeyance until a satisfactory method can be devised for quoting a maximum and minimum rate for each class, which would not necessarily have the effect of making the maximum rate which might be charged higher than what was permissible under the old classification.
>
> In the meantime, the maximum and minimum rates that may be charged by any railway for any commodity under the new classification must not exceed the maximum and minimum that was authorised for that railway for such commodity prior to the introduction of the new classification and subject to the conditions then in force."

3. These orders nullified to a great extent the work of the Committee, in as much as the large number of exceptions to the

General Classification which it would have been necessary for each railway to notify, in order to comply with the third clause of the paragraph quoted, would have had the effect of making the classification more complex than ever. A Special Meeting of the Association was therefore held to consider the position and a deputation therefrom which waited on the Railway Board was informed by the President that the orders issued could not be modified and that it would be necessary to append the following note to the Schedule of maximum and minimum class rates proposed :—

> "The maximum rate, which may be charged for any commodity under the above schedule of maximum and minimum rates for goods traffic now sanctioned, must not exceed the maximum rate permissible under the classification in force for such commodity on the 30th June 1910 on..... Railway.

It was therefore decided to revise the General Classification already issued in order that the number of exceptions involved by the Railway Board's orders might be kept to as low a figure as possible. With this end in view, the classification was re-examined by the Committee and on their recommendation a large number of commodities were reduced to a lower class; a course of action which was only rendered possible by railways who were entitled to retain the original classification agreeing to waive their rights in the general interest.

4. The attached Statement, Annexure A, shows in column 3 that a reduction was made in the case of 329 commodities, a number which is indicative of the liberal spirit in which railways approached this question. The revised classification received the sanction of the Railway Board in their letter No. 1260 R. T. of the 28th August 1911 and was brought into force from the 1st September following, each railway issuing exception lists, where necessary, to comply with the Railway Board's orders that the classification on any railway should not exceed that in force on the 30th June 1910. These exception lists have received the Railway Board's sanction and are the lists at present in force, except that certain alterations have been made from time to time as necessitated by reductions in the General Classification.

5. Since the issue of the classification in September 1911 continuous efforts have been made towards greater simplification and column 4 of Annexure A shews that since that date the class of 268 commodities has been reduced, making a total of 597 items since the issue of the first General Classification in July 1910.

6. At the Conference of 1912, the President, in his opening speech, made the following remarks regarding the work of the Goods Classification Committee :—

> "The work of the Goods Classification Committee, as you are aware, received a severe set back last year when the Railway Board intimated that they were unable to sanction the General Classification which had been drawn up by the Committee. During the current year railways have been engaged in drawing up schedules of commodities which were on the 30th June 1910, in a lower class than that given in the General Classification. These schedules must necessarily hamper the work of simplification very greatly ; in fact they would appear to make real simplification of the tariff impossible. The traffic in many of the articles included in these schedules is very small and seeing that railways in their desire to secure simplification have agreed in a number of cases to accept a lower classification than that previously in force, it is thought that the Railway Board might not unreasonably be asked to allow a higher classification in cases where the traffic is of little importance."

and last year the President spoke as follows on the same subject :—

> "As regards the work of the Goods Classification Committee the President in his opening speech last year referred to the difficulty the Committee was experiencing in their efforts to secure simplification owing principally to the lengthy exception lists necessitated by the orders of the Railway Board, prohibiting a railway from charging a higher classification for any commodity than was in force on the 30th June 1910. In this connection, Mr. McCloughin, the Chairman of this Committee, at their meeting held in January last, submitted a statement shewing that uniformity of classification had only

been secured in respect of 53 per cent. of the commodities included in the General Classification. This as a result of six years' work is somewhat disheartening. The Committee have since made further recommendations reducing the classification of a large number of other commodities in order to attain greater uniformity and these recommendations have been accepted by the majority of railways. It will, I am sure, be admitted that the Committee's proposals for reductions in the Classification have been met in a generous spirit, but there is a limit beyond which we cannot be expected to go, and I think that limit has now been reached. If real simplification is to be secured some modification of the Railway Board's orders is necessary and in my opinion, Gentlemen, the time has now come for a representation to be made to that effect."

6. The question was discussed in Conference and the following resolution was passed:—

Resolution No. 64 of 1913—

That when the necessary statistics are ready, the Secretary be authorised to make a representation to the Railway Board in order to obtain exemption from the operation of the existing orders as to the classification in force on the 30th June 1910 of all commodities in which there is little or no traffic, or the development of the trade in which is not likely to be retarded by the application of the General Classification, such representation to be drafted in consultation with the Goods Classification Committee and approved by the President.

In pursuance of this resolution, statistics have been obtained from railways (for the three months in which the traffic was heaviest) of commodities in which the traffic is unimportant and the classification of which, it is believed, could be enhanced without opposition from the trade. These statistics are printed in Annexure B. Traffic has been considered to be unimportant if the freight value for the three months covered by the statistics was less than Rs. 500 though in a few instances traffic worth more has been included.

7. An examination of these statistics shows that the exceptions quoted by railways fall under one of the following heads :—

(*i*) Commodities for which a lower classification is quoted without conditions, *e. g.*,

	General Classification.		*Exception.*	
	S. E. R.			
	R. R.	*O. R.*	*R. R.*	*O. R.*
Acid Sulphurous (solution) p.d.	*X*	*5*	*3*	*2*

(*ii*) Commodities for which a lower classification is quoted at Railway Risk, no Owner's Risk rate being quoted, *e. g.*,

	General Classification.		*Exception.*	
	A. B. R.			
	R. R.	*O. R.*	*R. R.*	*O. R.*
Absolute alcohol or ethyl alcohol p.d.	*X*	*5*	*5*	...

(*iii*) Commodities for which a lower classification is quoted at Owner's Risk, the General Classification applying at Railway Risk, *e. g.*,

	General Classification.		*Exception.*	
	K. S. R.			
	R. R.	*O. R.*	*R. R.*	*O. R.*
Acid, carbolic	*4*	*3*	*4*	*2*

(*iv*) Commodities for which the General Classification is in force but for which a lower classification is quoted under certain conditions of weight or distance for certain specified descriptions of goods, *e. g.*,

	General Classification.		*Exception.*	
	N. W. R.			
	R. R.	*O. R.*	*R. R.*	*O. R.*
Acid, citric	*4*	...	*4*	...
			2 D/601	
			B. B. & C. L.	
Boilers, copper ...	*2*	...	*2*	...
			1 W/81	
			B. N. (proper)	
Bricks, terracotta ...	*2*	*1*	*2*	*1*
			1 for country uncounted.	

(v) Commodities for which an Owner's Risk rate is quoted when no such rate is quoted in the General Classification, *e.g.*,

	General Classification.		*Exception.*	
	R. R.	*O. R.*	*R. R.*	*O. R.*
Canes of other kinds	2	...	2	1

8. A large majority of the items fall under heads (*ii*) & (*iv*). With regard to those falling under head (*ii*), it will be observed that with a few exceptions the class quoted at railway risk is the same as the owner's risk class in the General Classification and the alteration proposed therefore would affect the risk at which the goods are carried only and would not involve any enhancement of rates except in the few instances where the exception quoted is lower than the owner's risk class in the General Classification.

9. As regards the items falling under (*iv*), it may be noted that the greater part of the traffic in these commodities is carried and charged under the General Classification and the alteration requested is merely the abolition of certain lower rates for traffic carried under special conditions.

10. In all cases the traffic is trifling and in many instances entirely negligible. The adoption of the General Classification would result in a material simplification of the tariff without, it is believed, causing any hardship to traders and I am therefore to ask that the Railway Board will accord their sanction to the necessary enhancement of the classification for the commodities shown in the statement. The Indian Railway Conference Association thinks it will be admitted that railways themselves have dealt with the question in a liberal spirit when requested to reduce their classification and I am therefore to express the hope that their present request will receive favourable consideration.—I have, etc.,

C. V. BLISS,

Secretary.

No. 1006-T.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

SIMLA, dated the 12th July 1915.

THE SECRETARY,

INDIAN RAILWAY CONFERENCE ASSOCIATION.

SIR,—With reference to your letter No. 1443, dated the 12th May 1915, regarding the proposed enhancement of the classification of certain commodities in which the traffic is insignificant with a view to ensure uniformity of classification on Indian Railways generally, I am directed to state that before taking further action in the matter, the Railway Board will be glad if you will explain fully the situation and the object aimed at by the proposals to the various Chambers of Commerce and ascertain from them whether they have any objections to the proposed revision and favour the Railway Board with the views of the Chambers on the subject.—I have, etc.,

A. T. STOWELL,
Assistant Secretary, Railway Board.

No. 1702 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 3rd September 1915.

The SECRETARY,

INDIAN RAILWAY CONFERENCE ASSOCIATION,

Agra.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 1717, dated the 11th ultimo, and of the accompanying correspondence regarding the proposed enhancement on certain railways of the authorised goods classification of a number of commodities, in which the traffic is, comparatively speaking, unimportant.

In reply I am to state that my Committee have much pleasure in supporting the proposals put forward.—Yours faithfully,

NOËL WILKINSON,
Acting Secretary.

APPENDIX Q.

CARRIAGE OF OILS IN WOODEN BARRELS BY RAILWAYS.

Minute 364 of the Proceedings of the Meeting of the Goods Classification Committee, held at Simla, on the 13th September 1915, and following days.

Min. 364. Packing condition for the carriage of oils.—Referring to the following condition for packing and carriage of Oils Division C :—

> "In tins are accepted at railway risk only if enclosed in secure outer cases. They are not accepted when consigned in crocks or other fragile vessels. If otherwise packed are only accepted at owner's risk."

Read the following letter received from the General Traffic Manager, Bombay, Baroda and Central India Railway, Bombay :—

Letter, dated 13th August 1915.

From—The Accountant, Vacuum Oil Company, Bombay.

To—The Secretary, Chamber of Commerce, Bombay.

We wish to address you with regard to the question of the carriage of oils in wooden barrels by railways in this country, with the idea that you will be good enough to forward our representation on the subject to the Railway Board.

> Oils in wooden barrels are accepted and carried by the railway administrations either at Owner's Risk, in which case a special reduced rate is charged, or at Railway Risk, in which case the ordinary railway risk rates are charged. When booked at Owner's risk, the sender has to execute Risk Note form "H" which absolves the railway from liability for loss of contents through leakage or breakage, and it is understood

that the railway would be liable under this risk note only if a complete consignment, or a complete package forming part of a consignment, is entirely lost in transit. This is a long-standing arrangement.

This representation, however, is made particularly with regard to the question of shipment at Railway Risk. Up to about 2 or 3 years ago (we do not remember the exact date) oils in wooden barrels were carried at Railway Risk without any risk note being required from the sender, and the railway therefore accepted full liability for any loss whatever, including that by ordinary leakage. About 2 or 3 years ago, however, it appears to have been decided, as a result of one of the Traffic Conferences, that oils in wooden barrels would not in future be accepted at Railway Risk unless the sender executed Risk Note form "A," which risk note in effect means a declaration from the sender that his packages are not in good order at the time of shipment, and absolves the railway from any liability for loss by ordinary leakage, and it is now understood that in shipping oils in wooden barrels at Railway Risk, the railway are liable only if a package is actually broken and loss results thereby; and they are of course also liable for loss of a complete package or packages. The position taken by Railway administrations in this matter does not seem entirely reasonable. It is presumably based on the idea that the extra freight collected under the old arrangement would not recoup the railways for the claims paid under the old arrangement. Whether this was a conclusion arrived at by actual experience, we, of course, are not in a position to say. Our own experience, however, of 25 years has shown that in the very large majority of cases the losses suffered by ordinary leakage by our customers, most of whom request shipment at Owner's Risk, have not been sufficiently large to warrant their considering the idea of shipping at railway risk (under the old arrangement), and by far the greater majority of our customers have continued to get their shipments from us at owner's risk. It seems clear that all these customers have arrived at the conclusion that had they

under the old arrangement, shipped at Railway Risk, the extra freight would have cost them more than they would have recovered by claims for their losses in transit under the old arrangement.

There have of course been always some few customers who have preferred to pay the extra freight and protect themselves against possible heavy losses in leakage, and who, therefore, have asked us to ship all goods to them at Railway Risk. Since, however, the Railways have been demanding Risk Note form "A" on all shipments at Railway Risk, we have had to explain to all of these customers that there is very little advantage under the present arrangement, in shipment at Railway Risk as against shipment at owner's risk, the only difference being that if a barrel be broken while being carried at Railway Risk, the railway would, of course, be responsible which they are not when it is carried at Owner's risk, but our experience has been that breakage of barrels is very, very rare indeed, so the advantage in shipping at Railway Risk is practically *nil*.

To sum up: the present position is that the shipper or consignee of oils in wooden barrels has no redress against bad handling in transit by the railway staff. A wooden barrel is not easily broken actually although bad handling may easily start it to leak freely. Further than that, speaking for ourselves, we object to the terms of Risk Note form "A" which is required on shipment at Railway Risk, and we have always made it plain to the Railway administrations that we sign this only under protest and because our customer insists on getting his goods at Railway Risk. This risk note is a declaration that packages are not in good condition and liable to leakage, etc., whereas the packages that this Company employs are the very finest obtainable in the world and moreover, all packages that we ever hand to the Railway Companies for transit are carefully prepared for despatch under expert supervision and are in perfect condition when tendered, so that in the face of this the declaration required from us on Risk Note "A" is naturally objectionable.

It seems to us therefore that the question of terms on which the railways will accept oils in wooden barrels for shipment at Railway Risk should be reconsidered, and, as requested above, we shall be glad if you will forward this representation on to the Railway Board.

With thanks in anticipation for your attention.

Resolved that the Committee are prepared to give the point raised by the Accountant, Vacuum Oil Company, Bombay, in his letter to the Bombay Chamber of Commerce, favourable consideration, but would like to hear the views of Railways concerned. They, therefore, propose that all railways should be addressed on the subject and on receipt of their replies, the matter will be considered by the Committee.

APPENDIX R.

STORM SIGNALS.

No. 8748.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 13th November 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to the correspondence ending with your letter No. 726, dated the 13th June 1914, I am directed to forward herewith for the information of your Chamber a copy of Government Order No. 8747 of this date, on the subject of the revision of the storm signals used in the Bay of Bengal and the Arabian Sea, and of the arrangements for distributing information regarding weather by means of signals, telegrams and wireless telegraphy.

2. A copy of the code of storm warning signals for use at Indian Ports as sanctioned by the Government of India is also forwarded herewith.—I have, etc.,

J. L. RIEU,
Secretary to Government.

Meteorology.—

Scheme for the revision of storm signals used in the Bay of Bengal and the Arabian Sea, and of the arrangements for distributing information regarding weather by means of signals, telegrams and wireless telegraphy.

No. 8747.

GENERAL DEPARTMENT,

Bombay Castle, 13th November 1915.

Letter from the Government of India, Department of Revenue and Agriculture (Meteorology), No. 2221, dated the 22nd September 1915:—

"With reference to the correspondence ending with your letter* No. 9101, dated 11th November, 1914, I am directed to forward a copy of the scheme for the revision of the storm signals used in the Bay of Bengal and the Arabian Sea, and of the arrangements for distributing information regarding weather by means of signals, telegrams and wireless telegraphy as finally approved by the Government of India, and at the same time to communicate the following remarks:—

"2. In paragraphs 17 and 18 of the memorandum which was forwarded to Local Governments with Mr. Noyce's Circular † No. 4, dated the 25th February 1914, the Director-General of

---

* Printed as an accompaniment to this Order.

† Printed in the preamble of Government Resolution No. 2598, dated the 6th April 1914.

Observatories proposed that the present system under which the Bay of Bengal is divided into four sections and information regarding the state of the weather in each is distributed to shipping by means of flag signals should be discontinued and that its place should be taken by a system under which certain 'locality signals' should be added to the ordinary storm warning signals to indicate the position of the area of bad weather. For this purpose the number of divisions in the bay has been increased from four to six and day and night locality signals have been assigned to each section.

"The proposals regarding day locality signals have met with general acceptance and these signals have, with a slight modification, been embodied in the Code now forwarded. Various practical difficulties have, however, been urged against the adoption of the night locality signals and it has therefore been decided to omit them altogether from the scheme.

"3. In paragraph 5 of your letter, the Local Government commend to the consideration of the Government of India, the recommendations of the Bombay Chamber of Commerce to the effect that in the case of a cyclone in the Arabian Sea, the probable direction in which it is travelling might, if possible, be signalled and that a gun or detonator should be fired in Bombay to give notice of the hoisting of the 'great danger' signal. The Government of India regret they are unable to accept the first of these suggestions. Both in the Bay of Bengal and the Arabian Sea it is, in general, only when a storm is fairly close to the shore that its direction of movement can be given and the Director-General of Observatories is therefore of opinion that the number of cases in which a signal of this kind would be useful would not make up for the loss of simplicity that would result from the acceptance of the proposal. In those cases in which the direction of motion of a storm is known the telegrams to the ports and the broadcast wireless messages sent out should give sufficient information. The Government of India approve the proposal that a gun or detonator should be fired in Bombay to denote the hoisting of the 'great danger' signal. This, however, appears to be a matter within the competence of the Local Government.

'4. With reference to paragraph 7 of your letter I am to say that the Government of India accept the view of the Government of Bombay that suitable signals should be devised for local purposes at Karachi to replace those the cancellation of which will be necessary on the adoption of the new Code.

"5. In paragraph 8 of your letter the Local Government commend to the attention of the Government of India the views of the Port Officer, Bombay, on the question of the possible extension to the Arabian Sea area of the system of weather telegrams which is in operation in the Bay of Bengal. The Port Officer has desired that the Director-General of Observatories should be asked for his opinion as to the practicability of such an extension and points out in this connexion that the previous difficulty of obtaining barometric observations from the East Coast of Africa will cease to exist with the erection to high power wireless stations on that coast. The Director-General of Observatories, who has been consulted on the subject, has expressed the following opinion:—'Even if we had wireless messages from a station in Somaliland between 8° N. and Cape Guardafui, from Socotra, and from one or more stations on the Arabian Cost between the longitude of Socotra and Ras-al-Had, we should still be worse off as regards observatories than we are in the Bay of Bengal; and so far as I know not merely are these wireless stations not in existence, but there is no idea of erecting them. Hence I look for improvement chiefly from wireless telegrams from ships. When these are sufficiently accurate and sufficiently numerous to give us the data, we need it will be easy to supplement the signals on the west coast by a system of sectional information for the Arabian Sea like that for the Bay; but at present I am clear that it is not advisable to start this.

'It is true that when a storm is close to the west coast, say within 150 miles of it, we can, in general, determine the position fairly well; but in such cases the danger signals on the coast affected, *i.e.*, from Veraval to Karachi, will in general indicate the existence and the position of the storm, so that little would be gained by a sectional signal. At Bombay we should in such a case, under the system of my Code, hoist the distant warning signal II,

and give the Port Officer there all the information we had ; and as in cases of uncertainty we can express this in one telegram and cannot very easily express it by a sectional signal, I prefer this method on the whole. On this point the first paragraph of the extract from the Port Officer's report is of some importance.'

"6. The suggestion has been put forward by the Port Officers at Bombay and Karachi and the Presidency Port Officer, Madras, that more frequent or more detailed telegrams should be sent to all Port Officers during stormy weather. The Government of India accept this proposal and the Director-General of Observatories has been requested to issue instructions to give effect to it.

"7. It has been suggested that information regarding weather should be sent out by wireless telegraphy broadcast at one or more hours in the day. The Government of India are satisfied that there is a demand for such information and have therefore decided to accept the suggestion. The arrangements which it is proposed to make to carry it into effect will be found in Appendix C, and will come into force at once. I am to forward a copy of the Press Communique * which has already been issued on the subject.

"8. The Government of India have already arranged for the distribution of information by wireless telegraphy, and are of opinion that the remainder of the scheme should come into effect on the 1st January, 1916. I am to request that the Port Officer concerned may be instructed to have the new shapes and lamps for the signals prepared according to the specifications given in Appendix E of the Code and that any changes necessary in the signalling apparatus should be completed before the 1st January, 1916. I am also to request that a notification of the impending change in the system of storm warning and of the authority from which copies of the new Code may be obtained may be published in successive issues of the Local Gazette. The Government of India would be glad to be informed at an early date of the number of copies of the Code which will be required by the Government of Bombay."

* Printed as an accompaniment to this Order.

ORDER.—Copies of the letter from the Government of India, No. 2221, dated the 22nd September 1915, and accompaniment, should be forwarded to the Meteorologist, Bombay, the Chairman, Bombay Port Trust, the Commissioner of Customs, Salt, Opium and Abkari, the Commissioner in Sind and the Port Officer, Bombay, for information and guidance, with reference to Government Resolution No. 2698, dated the 6th April, 1914. Copies should also be forwarded for information to the Political Resident, Aden, the Chairman, Karachi Port Trust, and the Chambers of Commerce, Bombay and Karachi.

2. With reference to paragraph 3 of the letter from the Government of India, the Port Officer, Bombay, should be requested to make, in consultation with the General Officer Commanding Bombay Brigade, the necessary arrangements for firing a gun or detonator for the purpose of giving notice of the hoisting of the "great danger" signal. But these arrangements should not be made until the conclusion of the war, as under war conditions a warning signal of this nature is liable to cause misunderstanding and confusion.

3. With reference to paragraph 4 of the letter from the Government of India, the Commissioner in Sind should be requested to have suitable signals devised for local purposes at Karachi, in order to replace those the cancellation of which is necessitated by the adoption of the new Code.

4. The attention of the Port Officer, Bombay, and the Commissioner in Sind should be drawn to paragraph 8 of the letter from the Government of India, and they should be requested to have the requisite changes, necessitated by the introduction of the revised scheme, carried out before the 1st January 1916.

5. The revised scheme should be published for general information in all the issues of the *Bombay Government Gazette* appearing up to the 30th December, 1915.

6. With reference to the last sentence of paragraph 8 of the letter from the Government of India, the Meteorologist, Bombay, the Chairmen, Bombay and Karachi Port Trusts, the Commissioner of Customs, Salt, Opium and Abkari, the Commissioner in Sind, the

Port Officers, Bombay, and the Political Resident, Aden, should be requested to state at an early date the number of copies of the Code which will be required by them for their use.

J. L. RIEU,
Secretary to Government.

To

The Commissioner in Sind, The Commissioner of Customs, Salt, Opium and Abkari, The Meteorologist, Bombay, The Port Officer, Bombay, The Chairman, Bombay Port Trust, The Chairman, Karachi Port Trust, The Marine Department, The Political Department, The Political Resident, Aden, The General Officer Commanding Bombay Brigade,	With a copy of Government Resolution No. 2698, dated the 6th April 1914.	With a copy of the Code.
The Manager, Government Central Press, The Secretary, Chamber of Commerce, Bombay, The Secretary, Chamber of Commerce, Karachi.		By letter.

Accompaniments to Government Order, General Department, No. 8747, *dated the* 13*th November* 1915.

No. 9101, dated the 11th November 1914.

From—J. L. Rieu, Esq., I. C. S., Secretary to the Government of Bombay.

To—The Secretary to the Government of India, Department of Revenue and Agriculture (Meteorology).

I am directed to refer to your letter No. 4, dated the 25th February 1914, on the subject of the revision of the storm signals used in the Bay of Bengal and the Arabian Sea proposed in a

memorandum by the Director-General of Observatories. The Government of India request that they may be favoured with any remarks which the Governor in Council may, after obtaining the opinions of those responsible for shipping and commerce, desire to offer on the signals proposed therein. They also suggest that arrangements may be made to test the conclusions cited in paragraph 10 of the memorandum as to the relative value of the day signals. Finally they invite the views of the Government on the question whether, in the event of the adoption of the proposed scheme, certain Karachi local signals which coincide with signals in the scheme should not be revised.

2. In reply, I am to state that the marginally noted officers and local bodies and associations have been consulted regarding the proposed replacement of the existing scheme of signals by the one described in Dr. Walker's memorandum. I am to communicate, for the information of the Government of India, the attached synopsis of the views stated in the replies received from them.

The Port Officer, Bombay.
The Bombay Port Trust.
The Bombay Chamber of Commerce.
The Commissioner of Customs, Salt, Opium and Abkari.
The Port Officer, Karachi.
The Karachi Port Trust.
The Commissioner in Sind.

3. It will be seen from the synopsis that diametrically opposing opinions are held regarding this question, and that there is some conflict of evidence as to the attitude towards the Director-General's proposals of the Bombay shipping companies and the persons most directly concerned in the question. The Port Officer, Bombay, on the one hand, considers that his own personal opposition to those proposals and his preference for the existing system of signals represent generally the views of the Bombay ship-masters on the subject, whereas, on the other hand, the Bombay Chamber of Commerce assert that the local shipping companies and, inferentially, their employés who have a direct practical interest in the question, are unanimously in favour of the proposed revision. In regard to this latter point, however, it is to be observed that the letter of the Chamber of Commerce states specifically that that body has consulted the shipping companies concerned, and records certain suggestions received from their employés which would, if given effect to,

extend the utility of the new scheme of signals, while the Port Officer appears to base his representation of the attitude of the shipping companies merely on the absence of complaints in regard to the existing system. In the circumstances the Governor in Council considers that greater weight should be given to the Chamber's statement as to the general views on the question of the Bombay shipping companies and their employés.

4. In view of the conflicting opinions elicited by the present reference, the Governor in Council has given very careful consideration to the whole question. He is of opinion that the Director-General's criticisms of the existing scheme of signals are perfectly valid and disclose the presence in connexion with that scheme of anomalies and short-comings which are of considerable importance. He observes that in the "extended" system the addition to the present number of signals which will be effected by the adoption of the new scheme is only two, and that, eliminating the "great danger" signals, resort to which will be a very rare occurrence, the number of different signals in ordinary use will be no more than seven. He does not consider that, given due notice of their intended introduction, it is beyond the capacity of those engaged in the navigation of Indian waters to familiarize themselves with this number of new signals, especially as each signal will have assigned to it a perfectly definite and precise signification; nor is he in the least degree impressed by the argument that because the present code has been in operation for a certain number of years and has been thoroughly mastered by the shipping community, therefore it is inadvisable to introduce any change, no matter apparently how desirable, on general grounds, the change may be. In his opinion, therefore, the objections urged against the revision of the existing system with a view to remedying the defects observed in it are not well founded and should not prevail.

5. With regard to the innovations which it is proposed to introduce for the above purpose, the Governor in Council accepts the view of the two Chambers of Commerce and the Commissioner of Customs, Salt, Opium and Abkari that the proposals represent a distinct advance on the present system and are suitable for

adoption. I am to invite attention to the latter officer's report to the effect that the new signals, both day and night, have been tested at the Karwar signalling station and that it was found that they could readily be picked up from a distance with the naked eye. I am at the same time to commend to the consideration of the Government of India the recommendations of the Chamber to the effect that, in the case of a cyclone in the Arabian Sea, the probable direction in which it is travelling may, if possible, be signalled, and that a gun or detonator should be fired in Bombay to give notice of the hoisting of the "great danger" signal. The Chamber are of opinion also that the vertical distance between each symbol or lamp in a group forming a signal and the next one should be not less than six feet.

6. With reference to the testing of the relative value of the proposed symbols to be used for the day signals, I am to express regret that it has not been possible to carry out the suggestion of the Government of India. Instructions on the subject were addressed to the Port Officer, Bombay, but it appears that he unaccountably misunderstood them as applying to the existing signals. When his misapprehension was pointed out, he represented that he and his staff were for the present too much pre-occupied with work in connexion with the war to undertake the suggested test. This explanation the Governor in Council is constrained to accept. He does not desire, however, to delay further the submission of a reply to the present reference from the Government of India by arranging to conduct the test elsewhere than in Bombay and awaiting the result of the operations; but if that Government is of opinion that it is still of importance that the test should be carried out, arrangements for it will be made on intimation to that effect being received. At the same time I am to observe that there is some room for doubt as to the exact scope of the test. It is presumed that a comparative test *interse* of the six symbols which Dr. Walker introduces into his scheme is not desired, since all come equally into use; also that a comparative test between these six symbols and all other possible symbols is also not called for, since this would be an almost impracticable and largely supererogatory task. Inasmuch as in paragraph 10 of the Director-General's memorandum the *relative* value of only three symbols

namely, the diamond, the square and the disc, is discussed, the conclusion being that the first named symbol should be used in preference to, and to the exclusion of, the two others, it is inferred that it is to these three symbols only that the test of *relative* value suggested by the Government of India should be applied. In the event of such a test being still desired by the Government of India, His Excellency in Council would be glad of instructions on this point.

7. I am now to refer to the last point in regard to which the Government of India desire information, namely, the question of the modification of certain local signals in use at Karachi which coincide with signals forming part of the proposed scheme. The Port Officer, Karachi, points out that the adoption of the proposed night signals not only involves the cancellation of certain existing port signals which have now been in use for eight years, but also makes it difficult to substitute fresh signals for those cancelled, since the scheme appropriates most of the possible combinations of three lamps. He suggests therefore that in introducing a new scheme of storm signals, the shapes or lamps should be arranged in a horizontal instead of a vertical line, an arrangement, which is practicable in the case of shore signals but hardly so in the case of signals hoisted on a vessel, and which, moreover, possesses the advantage of being altogether distinctive and therefore easily identifiable by the sea-faring community. With regard to these views I am to say that a decisive objection to the proposed horizontal mounting of signals appears to be that a signal so arranged would not be equally visible from all points of the compass, since when viewed from certain positions the different constituents of the group would obscure each other. The Governor in Council is not prepared to believe that it is beyond the ingenuity of the local officers to devise suitable signals for local purposes to replace the ones which would have to be cancelled on the adoption of the new code, and, while he regrets the inconvenience which such a change involves, he is unable to support an objection based on purely local considerations.

8. In conclusion, I am to commend to the attention of the Government of India the views of the Port Officer, Bombay, as

appearing in the extract from his report appended to this letter, on the question of the possible extension to the Arabian Sea area of the system of weather telegrams which is in operation in the Bay of Bengal, and on the utilization of wireless telegraphy for the wider dissemination of information regarding weather. I am to add that the Karachi Port Officer also suggests a more extensive resort to telegraphic reports for the purpose of keeping the ports informed regarding the state of weather conditions in the areas with which they are concerned.

Synopsis of opinions.

Serial No.	Officers, bodies and associations consulted.	Gist of the opinions expressed.
1	Port Officer, Bombay.	No advantage to shipping would result from the proposed complete alteration of the present system. The latter has been in use for fifteen years and has become thoroughly familiar to all classes of shipping including the native coasting trade whose knowledge of flag signalling and of English is limited. The complexity of the proposed code will, therefore, defeat its own object. The present system has never, to the Port Officer's knowledge, broken down or failed to warn the shipping of the approach of a storm whenever the information from the meteorological authorities has been received in time. The additional light signals in certain cases conflict with signals that are in use between the port signal station and mail steamers entering the port, and the alteration of the latter will cause much inconvenience. So far as the Port Officer's personal experience goes, no complaints have ever been received from the shipping either in Calcutta or in Bombay that the information conveyed by the present signals was inadequate. Those signals are concise and definite, and the diffuseness of the proposed signals will tend to impair their imperative character. These observations may be considered

Serial No.	Officers, bodies and associations consulted.	Gist of the opinions expressed.
		as representing generally the feeling of ship-masters regarding the present code, namely, that while the present system should be maintained without alteration, the increased facilities for communication which now exist between ships and the shore should be made more use of for the purpose of warning shipping of the existence of storms and supplementing that information by details as to their position, track, rate of movement, etc.
2	Bombay Port Trust.	The views of the Port Officer have the support of the Trustees.
3	Bombay Chamber of Commerce.	The various shipping companies, which are members of the Chamber, trading between the coast ports of India, have been consulted and the opinions expressed are unanimously in favour of the proposed revision. Certain suggestions have been put forward by the Marine Superintendents and the Masters of vessels, to whom the papers were referred by the steamship companies, and these are submitted for the consideration of Government.
4	Commissioner of Customs, Salt, Opium and Abkari.	The proposals are a distinct advance on the existing procedure. The proposed signals have been tested at the Karwar signalling station both by day and by night and it was found that they could be picked up from a distance with the naked eye and could be seen from any angle. The Assistant Collector of Salt Revenue, Kanara, reports that they are simpler to use and easier to understand than the present signals, and that they meet all conditions of bad weather. At the same time it is possible that they may be found to be somewhat complicated and elaborate by the sea-faring community, especially the tindals of native craft. The Commissioner is nevertheless

Serial No.	Officers, bodies and associations consulted.	Gist of the opinions expressed.
		of opinion that there is no material objection to their introduction, provided that ample notice is given to all concerned.
5	Port Officer, Karachi.	The present code of storm signals answers all practical purposes, being simple and by now thoroughly well known to all seamen, especially those employed in native craft and the fishing industry. The proposed code is not suitable to India where a large proportion of the sea-faring community is Indian, and its introduction will only cause confusion without any corresponding benefit. In the Port Officer's experience no complaints have been made as to the insufficiency of the present code. If any further development is desired, it should take the form of extended telegraphic information to the ports concerned.
6	Karachi Port Trust.	The Trustees have nothing to add to the views expressed by the Port Officer.
7	The Commissioner in Sind.	The Commissioner requests that the above views may be given due consideration.

Extract from the report of the Port Officer, Bombay, referred to in paragraph 8 of the letter to the Government of India.

The increased facilities for communication which now exist between ships and the shore should be made greater use of for the purpose of warning shipping of the existence of storms and supplementing that information by important details as to position, track, rate of movement, etc. This detailed information can in my view only be satisfactorily conveyed by a "weather telegram" from the meteorological authorities to the Port Officers at the ports affected. This system is already in use and the information contained therein is of more real value and more appreciated by

shipping than the whole of the rest of the code. I therefore beg to strongly recommend, for the consideration of Government, that the desire of the Director-General of Observatories to afford increased knowledge of storms and their movements to shipping should be effected through this means rather than by an extension of the Storm Signal Code.

At the present time the storm signals are uniform for the whole of India and Burma, having been co-ordinated in 1898, but the "Daily Weather Signal System" was not extended to the West Coast of India at that time, although in use in the Bay of Bengal and Burma. This system by which the weather conditions in the different sections of the Bay of Bengal is communicated to the shipping by flags hoisted at the port signal station, has always been much valued by shipping, and I think the time has now arrived when the question of extending this system to sections of the Arabian Sea should be considered, and the Director-General might be asked for his views as to its practicability. In this connection the previous difficulty of obtaining barometric observations from the East Coast of Africa will cease to exist with the erection of high power wireless stations on that coast.

Storm and Weather Reports to Shipping on the high seas by "Wireless."—This question naturally arises from the Director-General's memorandum as no system of storm warnings can be considered perfect which only reaches ships that are actually safe in port and does not warn shipping at sea that may be actually running into a storm without definite indications of such.

Now that powerful wireless stations have been erected in India, opportunity should be taken to circulate weather information over a wider area than has yet been contemplated and I strongly recommend that a system be adopted following that in use over the whole coast of Europe of which I give a brief description:—

> From the Eiffel Tower Wireless Station at 11 a.m. middle European time (corresponding to a certain Greenwich mean time) a general "call up" is sent out to all ships with wireless followed by certain letters of the Morse alphabet which indicate the weather conditions in North Sea, Atlantic and Mediterranean observed and predicted for the 24 hours

preceding. This information is then further circulated by wireless ships to any other vessel requiring it by the ordinary means of signalling between vessels, *i.e.*, International Code flags, Morse or Semaphore.

Weather conditions, it will be seen, are thus given a far wider circulation than could be obtained by any other means and what is of more importance notifies vessels on the high seas who are directly concerned with the weather conditions prevailing or predicted.

I am aware that a system is in force by which radiotelegraph stations at Bombay and Karachi in the Arabian Sea and various stations in the Bay of Bengal are furnished from Simla daily with short messages describing weather conditions; this however is only furnished to ships who specially ask for it and pay accordingly. This system, though excellent in intention, has not been taken advantage of by shipping to any great extent. I consider therefore that this should be remedied by adopting the European system quoted in the foregoing paragraph, with the addition that when a cyclonic storm has been located, special short messages should be sent out preceded by a weather warning call. These messages should be sent out free and the cost borne by the State, as is the custom in Europe and America. If the procedure stated above is adopted, masters of mail steamers and other vessels fitted with wireless will be found willing and eager to co-operate with the meteorological authorities, in supplying barometric readings and state of the weather from localities which are not covered by shore, wireless stations or submarine cable lines, which should be of immense value to the Meteorological Officer at Simla.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

PRESS COMMUNIQUE.

In 1912 Government made arrangements by which the coast radio offices were kept informed by the Meteorological Department of the weather over the Arabian Sea and Bay of Bengal. Ships were authorised to ask for this information and they were charged the cost of the wireless telegrams at the rate of four annas a word.

These arrangements have now been cancelled and in place of them a free broadcast distribution of weather information will be made twice daily by the coast wireless stations for the use of ships at sea.

The following table gives the times at which the messages will be sent out by the different coast radio offices and the wave length of the signals:—

From	Time I. S. T.	Wave length metres.
Karachi	13 hours and 1 hour	2,000
Calcutta	Do.	2,000
Rangoon	Do.	1,000
Bombay	13 hours 10 minutes and 1 hour 10 minutes	2,000
Madras	Do. do. ..	2,000
Port Blair	Do. do. ..	1,000

I. S. T. is 5½ hours ahead of G. M. T.

The sending station will signal the "All Station" call five times before sending the message, in order to give ship stations an opportunity of obtaining the correct adjustment of their instruments.

L. J. KERSHAW,
Secretary to the Government of India.

SIMLA, 10th September 1915.

No. 9405.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 6th December 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to request that the corrections pointed out in the accompanying *errata* sheet may be made in the Code of Storm Warning Signals for use at Indian Ports, a copy of which was forwarded to you with Government letter No. 8748, dated the 13th November 1915.—I have, etc.,

P. W. MONIE,
Acting Secretary to Government.

Meteorology :—

Errata to the Code of Storm Warning Signals for use at Indian Ports.

No. 9404.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 6th December 1915.

Letter from the Director-General of Observatories, No. 7213-S., dated the 29th November 1915 :—

"I have the honour to inform you that according to a list given me by Revenue and Agricultural Department, 26 copies of the Code of Storm Warning Signals for use at Indian Ports have been sent to you for distribution.

"2. I regret to say that there are three errors in this Code which have necessitated the preparation of an errata sheet. I forward herewith the requisite number of copies for the Codes sent to you, and I should be obliged if you would kindly have these inserted in the copies not yet issued, and if you would, as far as possible, distribute the remainder to those to whom you have already sent Codes."

ORDER.—Copies of the errata* should be forwarded to the Commissioner in Sind, the Commissioner of Customs, Salt, Opium and Abkari, the Meteorologist, Bombay, the Port Officer, Bombay, the Chairmen, Bombay and Karachi Port Trusts, the Political Resident, Aden, the General Officer Commanding Bombay Brigade, and the Marine and Political Departments, with a request that the necessary corrections may be made in the Code of Storm Warning Signals for use at Indian Ports, copies of which were forwarded to them with Government Order No. 8747, dated the 13th November 1915.

2. With reference to paragraph 5 of Government Order No. 8747, dated the 13th November 1915, the Manager, Government Central Press, should be requested to make corrections (i) and

* Printed as an accompaniment to this Order.

(ii) pointed out in the errata while publishing the revised scheme in the remaining issues of the *Bombay Government Gazette*.

P. W. MONIE,
Acting Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Customs, Salt, Opium and Abkari,
The Meteorologist, Bombay,
The Port Officer, Bombay,
The Political Resident, Aden,
The General Officer Commanding Bombay Brigade,
The Chairman, Bombay Port Trust,
The Chairman, Karachi Port Trust,
The Manager, Government Central Press,
The Marine Department,
The Political Department,
The Secretary, Chamber of Commerce, Bombay,
The Secretary, Chamber of Commerce, Karachi, } By letter.

Accompaniment to Government Order, General Department, No. 9404, dated the 6th December 1915.

Errata to the Code of Storm Warning Signals for use at Indian Ports.

(*i*) *Page* 1.—Add as a footnote to the table on this page :—

At the Sandheads the signals are not exhibited, but information is available for passing vessels.

(*ii*) *Page* 4.—The bottom line of the footnote should read :—

VI—Lies east of III and V and represents the Andaman Sea.

(*iii*) Map at the end.—Division VI of the Bay shown on the map at the end of the Code has inadvertently been divided into two parts by continuing across the Andaman Sea the line which separates Divisions III and V. This line should be deleted so as to include all the Andaman Sea in Division VI.

No. 557.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 24th January 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 9405, dated the 6th December 1915, I am directed to request that the corrections pointed out in the accompanying errata sheet may be made in the Code of Storm Warning Signals for use at Indian Ports, a copy of which was forwarded to you with Government letter No. 8748, dated the 13th November 1915.—I have, etc.,

P. W. MONIE,
Acting Secretary to Government.

Errata to the Code of Storm Warning Signals for use at Indian Ports.

Page 1.—Add as a footnote to the table on this page:—

At the Sandheads the signals are not exhibited but information is available for passing vessels.

Page 4.—The bottom line of the footnote should read:—

VI—Lies east of III and V and represents the Andaman Sea.

Page 5.—In the first paragraph instead of

On flagstaff at Shalimar Point, Sibpur, opposite the Government Dockyard, Kidderpore; and on a flagstaff at the Telegraph Office, Budge Budge

please read—

On a flagstaff near the Clock Tower at the entrance to the Kidderpore Docks; and on a flagstaff on the Assistant Harbour Master's house, Budge Budge.

Page 8.—To the list of stations at which the Special Ganges Delta signals are in use add:

Chandpur and Khulna.

Map at the end.—(*a*) The line dividing Division I from Divisions II and III has been shown too far north by half a degree of latitude.

(*b*) The line separating Divisions II and III has been shown too far to the east by half a degree of longitude.

(*c*) Division VI has inadvertently been divided into two parts by continuing across the Andaman Sea the line which separates Divisions III and V. This line should be deleted so as to include all the Andaman Sea in Division VI.

A second issue of the Code has already become necessary and is in course of preparation. Those desiring the revised copies of the second edition instead of theirs of the first may have them replaced free of charge by applying to the Director-General of Observatories, Simla.

APPENDIX S.

RULES UNDER THE SANITARY CLAUSES OF THE INDIAN PORTS ACT, 1908.

No. 1098-A.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 6th February 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for the information of the Chamber, a copy of Government Notification No. 1099, dated the 6th February 1915, containing draft rules under the Sanitary Clauses of the Indian Ports Act, 1908, for the prevention of the spread of infectious or contagious diseases by means of ships arriving at and departing from ports in the Presidency (excluding Sind) and Aden and to request that Government may be favoured with any remarks the Chamber may have to offer in respect thereof.—I have, etc.,

J. L. RIEU,
Secretary to Government.

No. 574 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 19th March 1915.

The SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 1098-A, dated 6th ultimo, forwarding a copy of Government Notification No. 1099 containing draft rules under the Sanitary Clauses of the Indian Ports Act, 1908, and requesting the views of this Chamber thereon.

2. In reply I am to state that the papers have been circulated to the Shipping Members of this Chamber who state they have no remarks to put forward and that the said rules appear to be reasonable.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 5334.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 6th July 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 574, dated the 19th March 1915, I am directed to forward herewith for the information of the Chamber a copy of Government Notification No. 5331, dated the 6th July 1915, containing the rules finally issued by Government under the Sanitary Clauses of the Indian Ports Act for the prevention of the spread of infectious or contagious diseases by means of ships arriving at and departing from ports in the Presidency (excluding Sind) and Aden.—I have, etc.,

J. L. RIEU,
Secretary to Government.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 6th July 1915.

No. 5331.—In exercise of the powers conferred by Section 6, sub-section (*l*), clause (*p*), of the Indian Ports Act, 1908 (XV of 1908) as amended by the Indian Ports (*Amendment*) Act, 1911, *IV of 1911*, and in supersession of so much of all existing rules on the subject as relate to dangerous, infectious or contagious diseases and the disposal of dead bodies on vessels, the Governor in Council is pleased to make the following regulations in respect of the following diseases: (*1*) *Small-pox*, (*2*) *Chicken-pox*, (*3*) *Measles*, (*4*) *Plague*, (*5*) *Cholera*, (*6*) *Yellow Fever*, (*7*) *Sleeping Sickness* (*8*) *Typhus*, (*9*) *Scarlet Fever and* (*10*) *Jigger*, occurring on vessels coming to or leaving ports in the Bombay Presidency (excluding Sind) and Aden or for the time being in port therein, and in respect of any death on a vessel not carrying a *medical officer* coming to or leaving any port within the said area or for the time being in any port therein.

PART I.—DEFINITIONS.

1. In these regulations—

(1) "Health Officer" means any person appointed by Government, either by name or by virtue of his office, to be Health Officer of a port and includes an additional or Assistant Port Health Officer and any Officer appointed by Government either by name or by virtue of his office, to perform any of the duties of a Health Officer of a port:

(2) (*a*) Except as provided in clause 1 (3) "healthy vessel" means a vessel which even though coming from an infected port, has not had on board any death from unknown or suspicious cause, or any person suffering, or suspected to be suffering from any of the diseases enumerated in the preamble or any unusual mortality among rats either *at the time of* departure, or during the voyage from the last port of call, or on arrival;

(*b*) "infected vessel" means a vessel which has on board one or more cases of any of the diseases enumerated in

the preamble, or on board of which a case *or suspected case* of any of those diseases has occurred either at the time of departure or during the voyage from the last port of call or in the event of such voyage exceeding 12 days, *within* the twelve days or (in the case of plague seven days) immediately preceding her arrival at a port in British India or on which rats have died from plague during the voyage from the last port of call;

(*c*) "suspected vessel" means a vessel on board of which there has been a case or suspected case of any of the diseases enumerated in the preamble or a death from unknown or suspicious cause at the time of departure or during the voyage from the last port of call, but on board of which no fresh case or suspected case of such disease has occurred *within* the twelve days or (in the case of plague seven days) immediately preceding her arrival, or on which unusual mortality among rats *not definitely known to be* due to *plague* has been observed.

(3) (*a*) Every vessel which has come from the east coast of Africa within the limits of Port Sudan and Durban or from any other locality declared to be infected with sleeping sickness or jigger is a "suspected vessel" for the purposes of these regulations, unless during the voyage there has been one or more cases or suspected cases of either of these diseases on board when it will be considered an "infected vessel."

(*b*) Every vessel which has within a period of two months immediately preceding her arrival started from, or touched *en route* at, a port infected with yellow fever or communicated (except orally without contact or by signal) with a vessel either infected or which has left an infected port within that period is a "suspected vessel" for the purposes of these regulations, unless within the same period there has been on board a case or suspected case of yellow fever when it will be considered an "infected vessel";

(4) the term "infected", when used with reference to any articles, means articles which Government may, by notification, declare to be infected with any of the diseases in question;

(5) the term "infected port" means any port which Government may, by notification, declare to be infected;

(6) "master" when used with reference to a vessel, means any person (except a pilot or harbour master) having for the time being charge or control of the vessel;

(7) "Port Officer" includes any person acting under the authority of Government in charge of port discipline.

(8) "Medical Officer" (of a vessel) means any person holding medical charge of a vessel who is in possession of a certificate or diploma in medicine and surgery of a recognised university or medical school and registered in the country in which he obtained it.

PART II.—VESSELS ARRIVING AT PORTS IN THE BOMBAY PRESIDENCY (EXCLUDING SIND) AND ADEN.

2. The master of every *suspected or infected* vessel arriving at any port subject to these rules shall hoist a signal which shall be

by day the Code Flag over Flag L of the Commercial Code, which is a square flag of yellow and black borne quarterly, and

by night three lights, at a height of not less than 20 feet above the hull of the ship which shall be arranged at a distance of not less than six feet apart in the form of an equilateral triangle, and of which the light at the apex of the triangle shall be white and the lights at the ends of the base shall be red,

and shall report every such case or death that may have occurred from any of the causes enumerated above, or in the case of a vessel not carrying a *medical officer* any death from any cause, to the pilot or other boarding officer at the earliest opportunity, and shall also comply, on arrival at such place as may be appointed in

this behalf by Government, with such regulations as may be made by Government in regard to

(*i*) signalling the name of the port from which the vessel has come,

(*ii*) stopping at a particular place,

(*iii*) refraining from communication with the shore, and

(*iv*) taking measures for giving effect to the present regulations.

3. If the vessel be at anchor within port limits when such disease first breaks out or such death occurs, the master shall hoist the signals specified in Regulation 2.

4. The pilot or other boarding officer shall promptly report the circumstances of the case to the Port Officer, who shall immediately forward any report so made or give notice of any signal hoisted to the Port Health Officer.

5. (1) When any *healthy* vessel is within sight of a port in British India, the master shall intimate the fact by signal.

(2) Such intimation shall ordinarily be accepted by the Port Officer; and if so accepted, the Health Officer need not visit the vessel, which may be considered to have pratique.

PART III.—BERTHING OF VESSELS.

6. (*a*) If the number of deaths from or cases of the diseases enumerated in the preamble, with the exception of plague and yellow fever, does not exceed two, the vessel will not be prohibited from taking up the usual place of anchorage in the harbour or port, except that she may not enter the docks without the written permission of the Health Officer, and the passengers and crew not suspected of having any of the diseases in question need not except in the case of pilgrim and emigrant ships *and those not carrying a medical officer*, be detained on board pending the inspection of the Health Officer. The master of the vessel shall be responsible that no one of the passengers or crew, except those referred to above, is allowed to leave the vessel before inspection by the

Health Officer, and shall prevent the landing of infected bedding, clothes, or other personal effects which he has reasonable cause to consider likely to be infected.

(*b*) If the number of cases or deaths within the previous twelve days has exceeded two, or when from their occurrence on pilgrim or emigrant ships or for other special reasons further precautions may be deemed advisable, the pilot, or in his absence the master, shall keep hoisted by day or night as the case may be, the signals prescribed by regulation 2, and shall anchor the vessel in the place appointed for the purpose and not allow any of the passengers or crew to leave the vessel except with the permission of, or under such instructions as may be issued by the Health Officer.

7. If a case of yellow fever or of plague or unusual mortality among rats has occurred on board, the vessel shall not take up the usual place of anchorage pending the visit of the Health Officer; in the meanwhile the vessel shall stop at such place as Government may by order provide.

8. So long as the signals prescribed by regulation 2 are shown, no *tindal* or other person in charge of or navigating any boat shall, without the permission of the Health Officer, attempt to take it alongside such vessel.

PART IV.—INSPECTION OF VESSELS.

9. Whenever the Health Officer receives the notice referred to in regulation 4, he shall without unnecessary delay proceed on board and examine the vessel, and the master shall give him every facility for the examination of the passengers, crew, personal effects, cargo, and any part of the ship the Health Officer thinks necessary. The Health Officer may require a declaration on oath from the medical officer (if any) of the vessel or from the master or from both, whether any death or sickness from an unknown or suspicious cause or any case of any of the disease enumerated in the preamble has occurred on board the vessel either during the voyage or before her departure, and with reference to plague, whether any unusual mortality has been observed among rats. If the Health Officer is satisfied that such deaths as may have

occurred were not due to any of the causes enumerated in the preamble, he shall permit the vessel to proceed to the usual place of anchorage and to discharge passengers and cargo without any further restrictions. If he is not so satisfied, he shall proceed as provided in these regulations. The inspection by the Health Officer will ordinarily take place between sunrise and sunset.

10. As a result of every inspection the Health Officer shall classify the vessel as infected, suspected or healthy, *in accordance with the definitions given in Part I.*

11. On the completion of the inspection prescribed by regulation 9, such of the passengers and crew, as *have been detained under regulation* 6 (*a*) *but who* are found to be free from any of the diseases in question and unlikely to carry infection shall be allowed to land. All baggage, personal effects and cargo, except such articles as the Health Officer is entitled to disinfect, may also be landed.

12. If a case of any of the diseases enumerated in the preamble occurs on any vessel after she has entered dock or has been moored at a wharf, the master shall forthwith cause information thereof to be given to the dock master or superintendent of the wharf, who shall communicate the information to the Health Officer (through the Port Officer) and to the Superintendent of Police, and shall be responsible that the sick person shall be isolated as much as possible and that free communication with the wharf is stopped until the Health Officer has inspected the vessel.

Part V.—Removal of the Sick.

13. When on inspection the Health Officer considers it necessary in order to prevent the spread of disease, he shall take the measures indicated in Part VI of these regulations as the case may be.

14. Unless a vessel shall have had communication with the shore under the proviso to regulation 43, and *except as provided for under regulation 19* (2) and 33 the removal of *sick* passengers is not to be enforced in the case of persons bound for an onward port

unless under the clearest necessity of which the Health Officer shall be the judge, and in every such case a special report explaining the reasons for the action taken must be submitted by the Health Officer to Government.

15. The Health Officer shall inform the Municipal Health Officer in all cases in which he arranges for the conveyance of a patient to a sanitarium or hospital or other place within municipal limits, and shall furnish the Municipal Health Officer with the address of any private residence to which he permits the removal of a patient.

16. Where small-pox is the disease on account of which the vessel is deemed to be infected, the Health Officer shall offer, without charge, vaccination or revaccination to all persons willing to be operated upon, and shall cause to be vaccinated if their guardians or those in charge of them consent, all children below 10 years and over 6 months of age who do not bear marks of vaccination or of small-pox. In the case of plague inoculation may similarly be offered free of charge to all willing to be inoculated.

PART VI.—MEASURES TO BE TAKEN IN THE CASE OF HEALTHY, INFECTED AND SUSPECTED VESSELS.

17. Vessels classed by the Health Officer after inspection as healthy, shall be given free pratique, save as otherwise provided in rule 23. Other vessels will be dealt with in accordance with rules contained in Parts VI (A), VI (B), VI (C), VI (D), or VI (E) according to the disease on account of which they are declared suspected or infected.

PART VI-A.—SMALL-POX, CHICKEN-POX, MEASLES, CHOLERA, TYPHUS AND SCARLET FEVER.

18. In the event of a vessel being classed either as infected or suspected on account of any of the abovementioned diseases, the Health Officer

(1) shall arrange for the conveyance of any persons suffering or suspected to be suffering from such disease to a sanitarium or hospital, unless the sick person or his

friends can make adequate provision elsewhere of which the Health Officer must satisfy himself; but he shall not enforce the removal from the vessel of any person or persons bound for an onward port except as provided for in regulation 14;

(2) shall either himself undertake, or direct the master of the vessel to undertake, the destruction or disinfection of all clothing, bedding and other articles that he may consider infected;

(3) may when a vessel with one or more of the abovementioned diseases on board has in his opinion passengers or crew in a filthy and unwholesome condition, cause the clothing and personal effects of such persons to be disinfected before allowing them to leave the vessel;

(4) may, in the case of undecked craft, direct the disinfection, or in special cases the destruction, of food-stuffs which have been exposed to contamination and are considered likely to be infected;

(5) may order that any portion of the vessel that has actually been exposed to contamination or is in a filthy or insanitary condition, or which he considers likely to be infected, should be disinfected and cleansed as he may direct and may prohibit the discharge of bilge-water or water ballast within port limits without previous disinfection;

(6) may, in the case of cholera, direct the master to have the bilges and water tanks emptied, cleaned and disinfected.

PART VI-B.—PLAGUE.

19. In the case of infected vessels the following measures shall be taken:—

(1) All persons on board shall be medically examined as prescribed in regulation 9.

(2) All persons suffering from plague shall immediately be disembarked under the directions of the Health Officer

and isolated in the camp or hospital, whether ashore or afloat, appointed by Government for the purpose.

(3) At the discretion of the Health Officer other persons may also be disembarked and be subjected to observation* or surveillance* or observation followed by surveillance during a period which shall not exceed five days.

(4) Such soiled linen, wearing apparel and articles belonging to the crew and passengers as are, in the opinion of the Health Officer, infected, shall be disinfected.

(5) All parts of the vessel which have been occupied or frequented by plague patients shall be disinfected; and any other parts of the vessel that, in the opinion of the Health Officer, are infected, shall be disinfected.

(6) The rats on board shall be destroyed, either before or after dischage of the cargo, in either case as quickly as possible, and in such manner as to avoid as far as possible damage to merchandise and to the ship's plating and engines. In the case of ships in ballast this process must be carried out as soon as possible, before embarking cargo.

(7) Passengers arriving by an infected ship and subjected to the provisions of clauses (2), (3) and (4) above are entitled to obtain from the Health Officer a certificate showing the date of their arrival and the measures taken as regards themselves and their baggage.

20. When the measures prescribed in regulation 19 have been duly taken in respect of any vessel, the Health Officer shall, by written order, grant pratique, provided, that, if a case of plague or of illness suspected to be plague occurs on board subsequent to the grant of the above certificate, the certificate shall become invalid and the vessel again become subject to the requirements of the regulations regarding infected vessels.

* 'Observation' means isolation either on board the ship or in a sanitary station appointed for the purpose before the grant of pratique. Passengers under 'surveillance' are not isolated; they receive pratique at once and are at liberty to proceed to their destinations, but the authorities at those places are informed of their coming and they are subjected to medical examination for such period as may be fixed in these regulations.

21. - In the case of suspected vessels the following measures shall be taken :—

(1) All persons on board shall be medically examined as prescribed in regulation 9.

(2) The destruction of rats may be ordered at the discretion of the Health Officer, and if ordered, shall be carried out in the terms of regulation 19 (6).

(3) All soiled linen, wearing apparel and personal effects of the crew and passengers which are or are suspected to be infected, shall be disinfected.

(4) All parts of the vessel which have been occupied or frequented by plague patients shall be disinfected; and any other parts of the vessels that, in the opinion of the Health Officer are infected, shall be disinfected.

22. When the measures prescribed in regulation 21 have been taken in respect of any vessel, the Health Officer shall, by written order, grant pratique.

23. In the case of healthy vessels pratique shall ordinarily be given at once as provided for in regulation 17, but the Health Officer may, in his discretion, if special circumstances appear to him to require it, impose any or all of the following measures :—

(1) medical examination as prescribed in regulation 9 ;

(2) disinfection of soiled linen, etc., as prescribed in regulation 19 (4).

(3) destruction of rats as prescribed in regulation 19 (6) ; but the process of deratisation must not occupy more than 24 hours.

24. In exercise of the functions imposed upon him by regulations 9, 19 and 21, the Health Officer shall—

(*a*) attach due importance to the presence on board the vessel of a medical officer and to the provision of apparatus for disinfection by means of saturated steam and for the destruction of rats, and

(*b*) shall take into account the sanitary or insanitary, and roomy or crowded condition of the vessels.

25. If in the case of any vessel making a passing call the communication with the shore is restricted to the landing of passengers, mails or goods, the Health Officer may, in his discretion, enforce the provisions of regulation 19, 21 and 23, as the case may be, to such extent only as may in his opinion be necessary for the purpose of controlling the actual communication with the shore.

Provided (*a*) that any persons on board the vessel whom the Health Officer has reason to believe to be suffering from plague shall be landed and kept under observation.

Provided also (*b*) that ships from an infected place that have been disinfected and have undergone adequate sanitary measures, shall not, on their arrival in another port, be subjected to these measures a second time if no case has occurred since the disinfection was performed and if they have not called at an infected port. A ship which has merely disembarked passengers and their baggage or mails, without having been in communication with the shore, shall not be regarded as having called at the port.

26. The Health Officer shall, whenever requested, furnish the master, the ship-owner or the ship-owner's agent with a certificate stating that measures of rat destruction have been carried out and giving the reasons why they were resorted to.

27. The foregoing regulations shall not prevent the transhipment, under restrictions to be imposed by the Health Officer in conformity therewith, of passengers, mails of goods between vessels which have not been granted pratique.

28. If any case of plague occurs among any group of persons who are being kept under observations, the patient shall be isolated or sent to a hospital, and the other persons shall continue to be detained and segregated as aforesaid for a period not exceeding five days from the date on which the group became free from plague. The clothes and effects of the patient and of such persons as have been in contact with the patient shall be disinfected at the discretion of the medical officer in charge.

29. The medical officer in charge of any place appointed for the isolation of any persons under these regulations may, in his

discretion, by written order, direct that any person who is kept there under observation shall be allowed to depart and shall be subject to surveillance.

30. If the system of surveillance to which any person is subjected on shore requires his daily attendance before a medical officer, the Health officer, may, by written order, exempt such person from such attendance on being satisfied that he may be relied upon to send in a prompt report if he should fall sick.

31. Persons subjected to surveillance shall submit to, and comply with, all directions as to medical supervision or otherwise, which may be given by written order of a medical officer appointed by Government in this behalf.

PART VI-C.—YELLOW FEVER.

32. In the case of vessels which have, within a period of two months immediately preceding their arrival, started from or touched *en route* at a port infected with yellow fever or communicated (except orally without contact or by signal) with a vessel either infected or which has left an infected port within that period, the following procedure shall be observed:—

(1) The vessel shall be anchored at sea at such special anchorage as may be fixed for this purpose by the local Government but in no case less than half a mile from the land at low water. The visit of the Health Officer shall be made during the day as early as possible and all persons on board shall be medically examined as prescribed in regulation 9.

(2) Any person suffering from yellow fever, if in the first four days of the disease, or if there is any doubt about the duration of the disease, shall be protected from the approach of mosquitoes by means of curtains, and shall be treated on board for at least four days. Any person suffering from fever shall similarly be isolated, be protected from the approach of mosquitoes by curtains and treated on board for at least four days. All passengers in perfect health (with normal temperature, etc.) may

be landed, and shall be kept under close observation for a period of at least eight days extensible at the discretion of the Health Officer to a maximum of twelve days, special precautions being taken throughout the whole of this period to prevent mosquitoes having access to them.

(3) In no case should any person sick of yellow fever be landed during the first four days of his illness without the special sanction of Government. If such sanction is given, the most minute precautions to prevent mosquitoes reaching the patient shall be taken, including a mosquito-proof cabin on the launch, mosquito-proof ambulances and a mosquito-proof ward in an isolation hospital.

(4) The crew of the vessel should be required to sleep in airy places preferably on deck, and should be protected by mosquito curtains.

(5) The ship shall be cleared of mosquitoes by the systematic fumigation*, under efficient supervision, of every cabin, store-room, alley-way and hold.

(6) All water in which mosquitoes could breed should be emptied into the sea and all drains flushed by means of a hose. The bilge should be pumped out or oiled. The drinking water tanks should be emptied to get rid of larvæ, fresh water being taken and the tanks completely filled so as to drown any adult mosquitoes which may be present in them.

(7) Provided if no case of yellow fever has occurred on board within two months immediately preceding the vessel's arrival only such of the above measures in addition to those described in paragraphs (1), (5) and (6) shall be carried out as are considered by the Health Officer necessary in the circumstance of the case.

(8) No ship shall leave the anchorage for the purpose of taking up her berth until the measures described in paragraphs (5) and (6) have been carried out.

* Sulphurous acid is probably the best gas to use.

PART VI-D.—SLEEPING SICKNESS.

33. In the case of a vessel having on board a person suffering or suspected to be suffering, from sleeping sickness, the person or persons shall not be permitted to land without the specific written permission of the Health Officer, *who* may, pending the receipt of written instructions from Government, permit the landing of such persons only if arrangements can be made for their strict isolation on shore. In the case of Aden the Health Officer may prevent the embarkation of, or subject to the arrangements above referred to, may disembark any person proceeding to India who is suffering or suspected to be suffering from sleeping sickness.

34. *In the case of a vessel arriving from the East Coast of Africa within the limits of Port Sudan and Durban or from other localities declared to be infected, the procedure prescribed by regulation 2 shall be complied with and the crew or passengers, etc., shall be medically inspected in accordance with regulation 9.*

PART VI-E.—JIGGER.

35. In the case of a vessel having on board any person or persons suffering from jigger—

(1) the Health Officer shall carefully examine every person on board and any person or persons found to be suffering shall be removed to hospital for treatment;

(2) the clothes of infected persons shall be disinfected, and the Health Officer may in his discretion, order the disinfection of the clothes, bedding, etc., of all persons on board;

(3) any part of the vessel likely to harbour jigger fleas shall be thoroughly washed with a watery solution of kerosine oil emulsion or in a recognized solution of tar acid which is accepted by the Port Health Officer;

(4) the ballast of such vessel, if of earth or sand, shall not be landed without the permission, in writing, of the Health Officer, who, if he considers it necessary, may order that it shall be discharged into the $\frac{\text{sea}}{\text{river}}$ at such places as shall be appointed for the purpose by Government.

PART VII.—GENERAL.

Vessels.

36. The master of any vessel coming under these regulations shall comply with all directions which the Health Officer may consider necessary under the foregoing rules.

37. The master of any vessel who may object to submit to the foregoing regulations may put out to sea again, provided that objection has been taken before there has been any communication, except by signal or through the port authorities, between such vessel and the shore or with any other vessel in port. Goods may be landed from such vessels after precautions have been taken to isolate the ship, crew and passengers and on condition that such information as the Health Officer may require regarding the mortality among rats is duly supplied: passengers may be disembarked at their own request on condition that they submit to all the measures prescribed by the local authorities.

38. In the event of any vessel putting back to sea the Health Officer shall intimate the fact by telegraph to the next port of call if in British India.

Persons.

39. All persons removed to hospital or kept under observations at any place shall obey and conform to the rules, regulations and orders for the time being in force at such hospital or place and shall be liable to pay all such charges as for the time being may, under the sanction of Government, be made against them.

40. When a suspected case of any infectious disease is removed from a vessel at any port, the Health Officer shall report the confirmation or otherwise of the diagnosis, by telegraph, to the Health Officer of the next port of call if that port is in British India, Ceylon or the Straits Settlements. In other cases a note shall be made on the bill of health stating the nature of the suspected infectious disease and the precautions taken in connection therewith.

Dead Bodies.

41. Disposal shall be as follows:—

(1) If death occurs on board a vessel before entering port limits, the body shall, unless there are special reasons to the contrary, be buried at sea in not less than nine fathoms of water, in such manner as shall secure its immediate sinking and remaining below the surface.

(2) If death occurs during the day on board a vessel within the port limits, the ensign and house flag, if there is one, are immediately to be lowered half-mast and kept in such position from sunrise till sunset as long as the body remains on board. If death occurs between sunset and sunrise, one red light is to be hoisted at the peak, half-mast high.

(3) The master of the vessel shall cause the death of a person on board to be intimated forthwith to the police, either by letter or otherwise, and shall forward to the Port Officer a written report as soon as possible after the occurrence, in which all the circumstances attending the death must be fully detailed.

(4) No dead body shall be removed from a vessel within port limits without the permission of the police, which shall not be given until the Health Officer has certified *either*—

(*a*) *that the death is not due to infectious disease, or*

(*b*) *that in the case of infectious disease, the Port authorities have given permission for burial on shore.*

If the Port authorities in consultation with the Health Officer decide that burial on shore cannot be permitted, the body must be buried at sea in such manner as the Health Officer may direct.

Disinfection.

42. All disinfection prescribed by these regulations shall be carried out, unless otherwise specifically provided for, in the manner prescribed in the Appendix hereto.

PART VIII.—VESSELS LEAVING PORTS IN THE BOMBAY PRESIDENCY (EXCLUDING SIND) AND ADEN FOR PORTS BEYOND INDIA.

43. No vessel shall leave any port *which has been declared to be infected with any contagious or infectious disease* for any port beyond India until—

(1) all persons sailing by the vessel, whether as passengers or as members of the crew, have been medically examined by the Health Officer.

(2) in the case of plague—

(*a*) all persons sailing by the vessel either as passengers or as members of the crew (except such onward bound passengers as have not remained one night on shore and such members of the crew, *as have not* remained one night on shore *or* have not newly joined, who may be examined on board), have been medically examined by the Health Officer on shore by day as shortly as possible before embarkation;

(*b*) all merchandise or articles of any sort which the Health Officer may consider to be infected with plague have been disinfected on shore previous to embarkation;

(*c*) all clothing, bedding, and infected articles belonging to Asiatic and African members of the crew, not being officers, engineers or doctors, to deck and fourth class passengers, and to third class passengers not entitled to cabin accommodation, which the Health Officer may consider to be infected with plague, and, if the Health Officer thinks fit so to direct, all clothing, bedding and infected articles belonging to passengers of any class higher than the third and of any members of the crew, have been disinfected on shore by day as shortly as possible before being placed on board;

(3) the Health Officer has given to the master of the vessel a bill of health stating that the medical examination and disinfection prescribed by this regulation have been carried out.

(4) In the case of any disease other than plague the Health Officer may, in his discretion, enforce the provisions of clauses 2 (*b*) and 2 (*c*) above.

Provided that, if the vessel is only making a call at the port in question, the medical examination and disinfection prescribed by this regulation shall be made only in the case of persons joining the vessel there and articles belonging to them, unless there is communication between the vessel and the shore. The Health Officer shall decide, for the purpose of this proviso, what constitutes communication between the vessel and the shore. The bill of health in such case need only take the form of an endorsement of the last bill of health held by the vessel and need only refer to the passengers and crew embarking at the port in question.

44. It shall be open to the consular representative interested in any vessel to be present, if he so desires, at the medical examination and disinfection prescribed by regulation 43.

45. If any vessel does not leave port *within 24 hours after* the medical examination made under regulation 43, she shall not leave until—

(*a*) a fresh medical examination of the passengers and crew has been made under that regulation, and

(*b*) a fresh bill of health has been given to the master under that regulation.

Provided that such fresh examination may be conducted on board the vessel whether or not there has been communication with the shore since the previous examination was made, and provided that if the time of departure be after sunrise on the day after that of inspection, the master of the vessel shall send the bill of health to the Health Officer to have the date of departure amended.

46. If, after a bill of health has been given to the master of any vessel and before the vessel leaves the port, any cargo or goods of any kind be placed on or taken off the vessel *except in such manner as may be directed by the Health Officer*, the vessel shall not leave the port until—

(*a*) such further medical examination and disinfection as the Health Officer may consider necessary have been made under regulation 43, and

(*b*) a fresh bill of health has been given to the master under that regulation.

Provided that such further examination and disinfection may be conducted on board the vessel.

47. (1) After a bill of health has been given to the master of any vessel no person except the pilot *or person authorised by the Health Officer* shall be permitted to embark on the vessel unless he has been medically examined by the Health Officer as prescribed in regulation 43.

(2) If any such person is permitted to embark, the Health Officer shall amend the bill of health accordingly.

48. Port-clearance shall not be granted for any vessel, unless and until the master produces the bill of health prescribed by the foregoing regulations.

Provided that, at any port where, in the opinion of Government, local conditions render this relaxation advisable, the authority responsible for granting port-clearance may grant port-clearance for any vessel on receiving from the agents of the vessel a written guarantee that a duplicate of such bill of health, signed by the Health Officer, will be furnished by them to him within forty-eight hours.

49. (1) If the Health Officer considers that any passenger is suffering from, or is in the incubation stage of, any infectious or contagious disease, he shall prevent such passenger and his or her relatives and attendants from embarking or sailing; and their baggage and personal effects shall not be allowed on board the vessel, and if already placed on board, shall be removed as early as possible.

(2) For the purposes of this regulation, the term 'relatives' shall mean such persons as have been living with, or have been, in the opinion of the Health Officer, in dangerous communication with the suspected passengers.

50. (1) If the Health Officer considers that any member of the crew of the vessel is suffering from, or is suspected to be in the incubation stage of, any infectious on contagious disease—

(*a*) he shall prevent such member from re-embarking on such vessel and shall refuse to give a bill of health until the baggage and personal effects of such member have been removed from the vessel and such parts of the vessel as have been occupied or frequented by such member have been disinfected; and

(*b*) the baggage and personal effects of such persons as were in immediate contact with such member of the crew shall be disinfected, and the names of such persons shall be given to the medical officer or master of the vessel for supervision on the voyage.

(2) All action taken under clause (1) of this regulation for the disinfection of a vessel shall be noted in the bill of health.

51. Any person who is prevented by the Health Officer under the foregoing regulations from embarking or sailing, may be removed to and kept at a hospital or kept under observation; or, if any such person gives a genuine address, he may, at the discretion of the Health Officer, be subjected to surveillance for a period not exceeding five days.

52. At all ports declared to be infected with plague proper measures shall be taken to prevent rats obtaining access to vessels (Appendix B).

53. Regulations 43 to 52 shall apply to all pilgrim or emigrant ships and may, by order of Government, be applied to vessels leaving a port in India or Burma for another in India or Burma.

(*See Regulation* 42.)

APPENDIX A.

INSTRUCTIONS FOR DISINFECTION.

Personal effects, such as rags, bandages, papers and other articles without value, which, in the opinion of the Health Officer, are deemed likely to carry infection, should be destroyed by fire.

2. Under-clothing, bedding, wearing apparel, mattresses, carpets, etc., which are contaminated or *suspected*, and other articles to be disinfected, should be exposed for 15 minutes to saturated steam—under pressure if possible—at a temperature of not less than 100° C (212° F.), care being taken that the steam shall reach all parts of each article to be disinfected.

3. *Disinfecting Solutions*—

(*a*) Solution of corrosive sublimate of one part in 1,000 with the addition of 2 parts in 1,000 of hydrochloric acid or 160 grains of chloride of soda in one gallon. The solution should be coloured with aniline dye or indigo. It should not be placed in metal vessels.

(*b*) A 5 per cent. solution of pure crystallized carbolic acid, or 5 per cent. of crude commercial carbolic acid free from tar oils in a warm solution of soft soap.

(*c*) Freshly prepared lime-wash.*

(*d*) Such proprietary tar acid compound as the Port Health Officer may approve of.

4. *Special instructions to be observed in the employment of disinfecting solution.*—The linen, clothing and articles soiled by the excreta of patients should be soaked in the solution of corrosive sublimate. The solution of pure carbolic acid and the solution of soap and carbolic acid are equally suited to the purpose. The articles should remain in the solution for at least six hours.

* The lime-wash should contain 20 per cent. of lime, and may be prepared as follows :—Take 2 pounds of good quick-lime and slake it by moistening it gradually with about half a pint of water. When the operation is completed, the resulting powder must be kept in an airtight vessel in a dry place.

For use the quantity of slaked lime obtained from 2 pounds of quick-lime should be placed in a convenient vessel and water added to make one gallon.

Articles which cannot be subjected to the temperature of 212° F. without injury as leather goods, wooden articles stuck together with glue, felt, velvet, silk, etc., should be washed with a disinfecting solution; coins can be disinfected with the solution of soap and carbolic acid. Persons engaged in nursing the sick should wash their hands and faces with one of the carbolic solutions. The carbolic solutions will be useful more particularly for disinfecting articles such as metal, or instruments, which can neither be subjected to a temperature of 212° F. nor placed in contact with corrosive sublimate. Chlorinated lime is particularly recommended for disinfecting excreta. Expectorated matter should be burnt.

5. *Disinfections of ships on which plague has occurred among human beings or rats.*—All rats on board shall be destroyed by means of sulphurous anhydride or other suitable disinfectant. The cabins, etc., occupied by the sick or those suspected to be suffering from plague shall, at the discretion of the Health Officer, be treated with a solution of corrosive sublimate and thoroughly cleansed with soap and water. In the case of pneumonic plague, preliminary disinfection with corrosive sublimate solution shall be invariably carried out.

6. *Disinfection of the hold of an infected ship.*—The bilge-water shall be pumped out, and the hold washed with sea-water, a sufficient quantity of a solution of corrosive sublimate being subsequently thrown in at the discretion of the Health Officer. The bilge-water shall not be pumped out when the vessel is in harbour without the written consent of the Health Officer.

APPENDIX B.

Measures to be adopted to prevent rats obtaining access to vessels.

1. There shall be a space of at least three feet between any part of the vessel and the wall of the dock or wharf.

2. All ropes and hawsers connecting the vessel with the dock or wharf shall be furnished with a circular concave-convex rat-guard at least four feet in diameter fitting tightly, with the concavity towards the wharf, on the rope or hawser, and so fixed that no

part of the margin of the guard shall be less than 24 inches from the rope or hawser, or any other pattern of rat-guard that may be approved by Government.

3. To prevent rats reaching the ship by means of a gangway as few gangways shall be used as possible; all gangways shall be raised at night; and a watchman shall be placed on each gangway during the day from the time the gangway is lowered until it is raised.

4. A responsible person shall be deputed by the local Government to ensure these measures being applied immediately the vessel is berthed.

By order of His Excellency the Right Honourable the Governor in Council,

J. L. RIEU,
Secretary to Government.

No. 5553.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 14th July 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 5334, dated the 6th July 1915, I am directed to forward herewith for the information of the Chamber a copy of each of the notifications mentioned below:—

(1) *Notification No. 769, dated the 9th July 1915, containing rules under the Indian Ports Act issued by the Commissioner in Sind for that Province.

(2) Government Notification No. 5551, dated the 14th July 1915, cancelling the rules issued by this Government from time to time under the Epidemic Diseases Act.—

I have, etc.,

J. L. RIEU,
Secretary to Government.

* Not printed.

GENERAL DEPARTMENT.

BOMBAY CASTLE, 14th July 1915.

No. 5551.—In exercise of the powers under the Epidemic Diseases Act, 1897 (III of 1897), delegated to the Governor in Council by the Notification of the Government of India in the Home Department (Sanitary), No. 302, dated the 4th February 1897, and of all other powers enabling him in this behalf, the Governor in Council is pleased to direct that the following Notifications of the Government of Bombay in the General Department (Plague), issued under the Epidemic Diseases Act, 1897 (III of 1897), relating to the inspection of ships or vessels leaving, or arriving at, ports in the Bombay Presidency, shall with effect from the date of this notification be rescinded, namely:—

(1) No. 820-322-*P*, dated 15th February 1897.
(2) No. 883-351-*P*, } dated 17th February 1897, so far as they
(3) No. 884-352-*P*, } relate to bunders.
(4) No. 1014-486-*P*, dated 24th February 1897.
(5) No. 1211-710-*P*, dated 6th March 1897.
(6) No. 3118-*A*, dated 5th June 1897.
(7) No. 2157-2707-*P*, dated 15th April 1898.
(8) No. 3160-*P*, dated 10th May 1899.
(9) No. 3892-*P*, dated 14th June 1899.
(10) No. 4205-*P*, dated 1st July 1899.
(11) No. 7959-*P*, dated 20th November 1899.
(12) No. 392-*P*, dated 20th January 1900.
(13) No. 1345-*P*, dated 28th February 1900.
(14) No. 1645-*P*, dated 13th March 1900.
(15) No. 1669-*P*, dated 13th March 1900.
(16) No. 2399-*P*, dated 10th April 1900.
(17) No. 3581-*P*, dated 9th June 1900.
(18) No. 3582-*P*, dated 9th June 1900.
(19) No. 5319-*P*, dated 6th September 1900.
(20) No. 1162-*P*, dated 12th March 1901.
(21) No. 1945-*P*, dated 6th May 1901.
(22) No. 2873-*P*, dated 5th July 1901.
(23) No. 3290-*P*, dated 6th August 1901.
(24) No. 3963-*P*, dated 30th September 1901

(25) No. 740-*P*, dated 26th February 1902.
(26) No. 1377-*P*, dated 18th April 1902.
(27) No. 1991-*P*, dated 2nd July 1902.
(28) No. 2671-*P*, dated 2nd October 1902.
(29) No. 1773-*P*, dated 7th December 1906.
(30) No. 113-*P*, dated 18th January 1908.
(31) No. 1265-*P*, dated 12th August 1908.
(32) No. 1909-*P*, dated 17th December 1908.
(33) No. 1910-*P*, dated 17th December 1908.

By order of His Excellency the Right Honourable the Governor in Council,

J. L. RIEU,
Secretary to Government.

APPENDIX T.

PORT TRUST WAREHOUSE CHARGES.

No. P. 23.

BOMBAY PORT TRUST,
BALLARD ROAD, FORT.
BOMBAY, 5th January 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—It has for many years been apparent that the charges which are made by the Trustees for accommodation in their Warehouses, whether General or Duty-paid, were based on such a moderate scale as to cause a very considerable annual loss to them.

Now that the new warehouses at the Alexandra Docks are about to be occupied it has become necessary to examine the future position of the Trustees both as regards these Warehouses and their present Warehouses. This examination shows that the probable loss on the two new Warehouses, which will be used as protected Warehouses, even assuming an average occupation of

90 per cent. of the available storage, will be about Rs. 54,000 per annum. This figure is based on a value of Rs. 50 per square yard only, a rate considerably below the real value of the land occupied.

It was further estimated that the loss on the General Warehouses during the last 6 years has averaged approximately Rs. 38,000 per annum, the figure of land value being again taken as Rs. 50 per square yard.

The Trustees have given the matter their most careful attention and while recognising that the present time is somewhat unfortunate to select for the enhancement of charges which must principally fall on the Piece-Goods trade, they have decided that it is necessary to enhance their warehousing charges and have accordingly sanctioned a scale which is attached and which it is calculated will cover the heavy loss which they now have to face.

In order that no immediate burden may be placed on the trades concerned they have decided that the scale shall not come into force until 1st July 1915.

Before sending the scale to Government for their sanction I am to ask that the opinion of your Chamber on the matter may kindly be communicated.

It may be noted that Calcutta propose to raise their charges for Warehousing Piece-Goods to 1½ anna per week, while the Karachi charge is 1 anna per week against the increased rate as now proposed of 9 pies per week.—I have, etc.,

F. L. SPROTT,
Chairman.

Accompaniment to Bombay Port Trust Chairman's letter No. P.-23, dated 5th January 1915.

Under the provisions of Section 43 of the Bombay Port Trust Act, 1879, as from time to time amended, the following rates will be charged for the rent, storage and delivery of goods deposited

in the Bombay Port Trust Warehouses on and after 1st July 1915:—

BOMBAY PORT TRUST DOCKS.—WAREHOUSES.

Scale of Charges for Duty-Paid Goods.

GOODS.	Per	CHARGES. Removing and storing charges, Docks Warehouses.	Storing charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Bangles, Glass	Case.	0 4 0	0 2 6	0 2 0
	C. ft.	0 0 3	0 0 2	0 0 1
2. Copper Sheets, cases or bundles.	Ton.	..	0 6 0	0 2 0
	Cases.	0 10 0	0 6 8	0 1 0
	Bdles.	0 10 0	0 6 8	0 1 6
3. Glassware and Earthenware..	C. ft.	0 0 4	0 0 3	0 0 1½
	,,	0 0 3	0 0 2	0 0 1
4. Grain	Ton.	0 8 0	0 5 0	0 1 0
	,,	0 5 0	0 3 4	0 0 9
5. Gunnies	Bale.	0 5 0	0 3 0	0 1 0
	,, Large	0 3 0	0 2 0	0 0 9
	,, Small	0 2 0	0 1 4	0 0 6
6. Hardware	Package	*Package measurement or weight.*		
	,,	**Package measurement.**		
7. Machinery	Ton	1 8 0	1 0 0	0 8 0
	,,	1 8 0	1 0 0	0 8 0
8. Motor Cars	,,	1 8 0	1 0 0	0 8 0
	,,	1 8 0	1 0 0	0 8 0
9. Iron, including corrugated sheets, loose or in case, steel, bars and bundles, sheet iron.	,,	..	0 6 0	0 1 3
	,,	0 8 0	0 5 4	0 1 0
10. Paper, in bales or cases, including wall-paper and strawboards.	Packages.	0 5 0	0 3 0	0 0 9
	,,	0 3 0	0 2 0	0 0 6
11. Piece-goods, Cotton	Package under 15 c.ft.	0 2 6	0 1 6	0 0 9
		0 2 0	0 1 4	0 0 6
12. Do.	,, of 15 c.ft. & over per c.ft.	0 0 3	0 0 2	0 0 1
	,, ,,	0 0 2	0 0 1½	0 0 ½
13. Piece-goods, Woollen and Silk.	,, under 15 c.ft.	0 2 6	0 2 0	0 0 9
		0 2 0	0 1 4	0 0 6
14. Do. do. ..	,, of 15 c.ft. & over per c.ft.	0 0 3	0 0 2	0 0 1
	,, ,,	0 0 2	0 0 1½	0 0 ½

GOODS.	Per.	Charges. Removing and storing charges, Docks Warehouse.	Storing charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
15. Shawls, Cotton..	Package.	0 2 6	0 1 6	0 0 9
	,,	0 2 0	0 1 4	0 0 6
16. Do. Woollen and Silk ..	,,	0 4 0	0 3 0	0 1 0
	,,	0 4 0	0 2 8	0 1 0
17. Sugar	Ton.	0 8 0	0 5 0	0 1 0
	,,	0 6 0	0 4 0	0 0 9
18. Tea	Chest.	0 1 0	0 0 6	0 0 6
	,,	0 1 0	0 0 8	0 0 3
19. Twist and Yarn, Cotton ..	Package under 15 c.ft.	0 2 6	0 1 6	0 0 9
		0 2 0	0 1 4	0 0 6
20. Do. do. ..	,, of 15 c.ft. & over per c.ft.	0 0 3	0 0 2	0 0 1
	,, ,,	0 0 2	0 0 1½	0 0 ½
21. Twist and Yarn, Woollen and Silk.	,, under 15 c.ft.	0 2 6	0 1 6	0 1 0
	C.ft.	0 0 3	0 0 2	0 0 1
22. Do. do. ..	Package of 15 c.ft. & over per c.ft.	0 0 3	0 0 2	0 0 1
	,, ,,	0 0 3	0 0 2	0 0 1
23. Yellow Metal, cases or bundles.	Ton.	..	0 6 0	0 2 0
	Cases.	0 10 0	0 6 8	0 1 0
	Bdles.	0 10 0	0 6 8	0 1 6
24. Zinc Sheets	,,	..	0 6 0	0 2 0
	,,	0 8 0	0 5 4	0 1 0
25. Unenumerated goods if charged by measurement.	C. ft.	0 0 4	0 0 3	0 0 1½
	,,	0 0 3	0 0 2	0 0 1
26. Unenumerated goods if charged by weight.	Ton.	0 10 0	0 6 0	0 2 0
	,,	0 8 0	0 5 4	0 1 6

Note.—Warehouses removing goods from the Docks Transit Sheds by their own agency to the Docks Warehouses will be charged "Storing" fee only, at rates as charged at Wari Bunder Warehouse. The removal of items Nos. 2, 9, 23 and 24 is not undertaken.

Goods charged under items 7 Machinery and 8 Motor Cars will be assessed by measurement or dead weight, whichever is greater. If by measurement 40 c.ft. will be taken to the ton.

			Rs. a. p.	
	Miscellaneous Charges.			
27.	Opening and folding charges; Copper, Yellow Metal, etc.	Per Bundle.	0 0 6	Present Charges—the same.
28.	Re-bagging and re-covering charges.	„ Bag or Package.	0 0 6	
29.	Scale rent	„ Day.	0 8 0	
30	Certificates of weight or measurement.	Each.	1 0 0	
31.	Duplicate chappas	„	0 4 0	
32.	For attendance of clerk—in Court or for supervision in Warehouses of weighing or re-bagging operations.	Per day or part of a day.	3 0 0	
23.	Night work, Sunday or Holiday work.	Each Warehouse per night or day.	15 0 0	
34.	Do. do. ..	Each Warehouse half night.	7 8 0	
35.	For opening packages, etc.	Per package.	0 1 0	
36.	Verifying Stock Lists	Per List.	15 0 0	

The entries in heavy type denote present rates.

No. 203 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 22nd January 1915.

The CHAIRMAN, BOMBAY PORT TRUST,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. P. 23, dated 5th instant, regarding a proposed enhancement of the Port Trust Warehouse charges and to state in reply that the matter has received the careful consideration of my Committee and that they approve the revised scale on the understanding that the new rates represent approximately the cost price to the Trustees of the storage.

2. I am to direct attention to the fact that when the present scheme of warehousing piece-goods on Port Trust premises was introduced, Importers were given to understand that the rates to be paid would be based on the cost-price of the undertaking; and provided this obligation to the trade is recognised my Committee are prepared to accept the proposed new rate of 9 pies per week.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary

APPENDIX U.

DEPOSIT SYSTEM OF ACCOUNTS AT THE DOCKS.

No. B-2576.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE,
BALLARD ROAD, FORT,
BOMBAY 8th December, 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to inform you that in supersession of the present Deposit system at the Docks, known as the Permanent Deposit system, under which Merchants and Firms, who have lodged Cash or Securities with the Trustees of Rs. 2,000 and over, are allowed to clear their goods without prepayment of Dock Charges, the Trustees propose to introduce a Floating or Personal Deposit system from 1st April 1916. It is felt that the new system, which is based on that in force in H. M. Customs Department, will be more extensively availed of and will prove more convenient to Merchants and Shippers.

2. I am to forward herewith 50 copies of the rules and regulations which will govern the new system, and to request that the Trustees may be favoured with the views of your Chamber on the proposals not later than the first week in January next in order that arrangements may be made to close the present Permanent Deposit Accounts and open the new system of Accounts on 1st April next.—I have, etc.,

J. TYERS,
Acting Secretary.

BOMBAY PORT TRUST DOCKS.

PERSONAL DEPOSITS.

The following to be pasted inside the front cover of all Depositors' Pass-books :—

HOURS OF BUSINESS :—From 10-30 a.m. till 4-30 p.m. (S. T.) and on Saturdays :—From 10-30 a.m. till 1-30 p.m. (S. T.)

RULES FOR THE CONDUCT OF PERSONAL DEPOSIT ACCOUNTS.

1. All remittances for *credit* of a Personal Deposit Account must be accompanied by the Pass-book and a remittance slip giving particulars; transactions for *debit* to a Personal Deposit Account must be accompanied by relative documents, *e.g.*, chappas, customs documents, invoices, specifications, &c., and the Pass-book. *All transactions* will be entered in the Pass-book and each entry will be checked and initialled by a duly authorised Port Trust Officer. The depositor must satisfy himself that transactions are correctly entered and are so certified. Books of remittance slips can be had on application.

2. No entry may be made in the Pass-book except by a Port Trust Officer. All entries should be carefully examined by the depositor and any error immediately brought to notice. The Port Trust accept no responsibility for omissions or unauthorised entries or alterations in a Pass-book.

3. A Deposit Account may only be utilised for the adjustment of Port Trust Docks charges, for the payment of wharfage, rents, bills, &c., and for the receipt of refunds, &c.

4. Remittances for credit of a Deposit Account should be made by cheque as far as possible. Cheques should be made payable to the Manager, Bombay Port Trust Docks, and will be accepted from all firms and individuals included in the Trustees' list of authorised cheque drawers.

5. The minimum amount that will be received for credit of a Personal Deposit Account is Rs. 100. Payments in excess of that amount must invariably be in multiples of Rs. 10.

6. No withdrawals from the amount to credit of a Personal Deposit Account will be permitted except when finally closing the account or in payment of charges due to the Port Trust Docks Department.

7. A charge of Rs. 2 will be levied for the issue of a new Pass-book to replace a lost Pass-book.

8. Pass-books must be produced for inspection at any time on demand by the Docks Manager or any of his staff.

9. A Personal Deposit Account will, under no circumstances, be permitted to be overdrawn.

10. Half-yearly, at 30th September and 31st March, depositors will be advised of the state of their account and an intimation sent requesting an acknowledgment of correctness of the balance.

_____ 191 . Manager.

BOMBAY PORT TRUST DOCKS.
MANAGER'S OFFICE,
PRINCE'S DOCK, BOMBAY,
_____ 191

From
THE MANAGER,
To
_____

GENTLEMEN,

SUBJECT:—*Personal Deposit Accounts.*

I have the henour to say that, in order to facilitate business at the Docks, it has been arranged to open Personal Deposit Accounts for firms and individuals having regular transactions with the Docks Department.

Rules for the guidance of persons desiring to open such Deposit Accounts are appended herewith.

I have the honour to be,
Gentlemen,
Your most obedient servant,

Manager.

BOMBAY PORT TRUST DOCKS.

PERSONAL DEPOSIT ACCOUNTS.

Persons who may open Personal Deposit Accounts.

1. For the convenience of firms and individuals having regular transactions with the Docks Department Deposit Accounts may be opened with the Docks Manager for the adjustment of Port Trust Dock charges.

Limitations to opening accounts.

2. The Docks Manager has discretion to allow any one firm or individual to open one or more separate accounts.

3. The minimum amount that may be deposited for credit of an account is Rs. 100 and payments in excess of that amount must invariably be in multiples of Rs. 10.

How to open a Deposit Account.

4. Persons desirous of opening a Deposit Account should apply to the Docks Manager. A Pass-book and remittance slip book will be supplied free of charge. Withdrawals from the amount to a Depositor's credit will only be permitted when it is desired to close the account otherwise deposits can only be utilised for the payment of charges due to the Docks Department.

Pass Book.

5. All transactions, whether debit or credit, will be entered in the Pass-book as such arise and it is therefore essential that the Pass-book should be presented at the Docks Cash Office with each transaction.

6. A charge of Rs. 2 will be levied for the issue of a new Pass-book to replace a lost Pass-book.

7. Pass-books must be produced for inspection at any time on demand by the Docks Manager or any of his staff.

Refunds.

8. Refunds due to Depositors for any overcharges paid in respect of Docks chappas will be adjusted by credit in the Pass-book. Less charges due to the Docks Department will be similarly debited.

9. Refunds will not be credited until all charges due to the Docks Department have been liquidated.

Overdrawals.

10. A Personal Deposit Account will, under no circumstances, be permitted to be overdrawn.

Verification of Accounts.

11. Half-yearly, at 30th September and 31st March, Depositors will be required to acknowledge correctness of their balance as shown in the Pass-book made up to that date.

Provisional Debits.

12. When Docks charges cannot be immediately assessed and in order to obviate delay to Depositors, delivery of imports and receipts for exports will be given under a Provisional Debit to a Deposit Account.

Provisional Debits must be adjusted as soon as possible and ordinarily will not be allowed to remain outstanding for more than one month. Entries of such debits and adjustments will be made in red ink.

_____ 191 . Manager.

No. 39/115/D of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 6th January 1916.

THE SECRETARY, BOMBAY PORT TRUST,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter, dated 8th ultimo, regarding the proposal to introduce a Floating or Personal Deposit System from 1st April 1916, and to state in reply thereto that the 100 copies you sent of the rules which will govern the new system, were circulated to the members of this Chamber interested, and as no objections to the Trustees' proposals have been received, my Committee approve the introduction of the new system as from the date named.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX V.

COTTON CROP FORECASTS.

No. D. O. 226.

DEPARTMENT OF STATISTICS, INDIA,
1, COUNCIL HOUSE STREET,
CALCUTTA, 1st February 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In reply to your letter No. 71 of 7th January 1915, on the subject of the improvement of cotton forecasts, I am to say that a chart showing estimated area and outturn as against the final figures of the previous nine years will be inserted both in the Third and the Final General Memoranda on the cotton crop, and that in the memoranda on cotton the estimates of outturn are always shown in bales of 400 lbs. The exports of raw cotton given in the Final Memorandum will, in future, as suggested by your Committee, be shown for the cotton year, namely, from September to August. I need hardly add that the criticisms of your Chamber regarding the improvement of the statistics from time to time will be welcomed by this Department.

As regards the inclusion of "classified details," *i.e.*, the main commercial varieties of cotton in each forecast, I have to say that the question was mooted by the Government of India in 1905, but was eventually dropped, there being certain difficulties in the way, particularly in the case of provinces other than Bombay and Madras. Some of the difficulties put forward were :—

(*a*) The classification, to be of any practical use, must be made on the lines understood by the trade. But trade classifications are made without regard to anything but quality (*e.g.*, Punjab cotton habitually sold as "Bengals"). And while it would be possible in many cases to designate a description of cotton from the time of sowing, there must be instances in which it is uncertain to what class the staple will be assigned till it is seen by the trade.

(*b*) The reporting agency must obviously continue to be distributed in conformity with the administrative districts.

(*c*) The tracts producing cotton of a given description is ordinary not conterminous with any even minor administrative divisions.

(*d*) The reporting agency is not always able to distinguish one trade description of cotton from another.

(*e*) The trade descriptions vary so that the knowledge of the reporting agency at a given moment would go out of date.

(*f*) The entry of details for the various growths of cotton in the tabular returns may be looked upon as claiming for the classification a greater amount of accuracy than it would in many cases possess.

I should, however, be glad to have your opinion on these points with a view to ascertaining if it may or may not be eventually possible to show the main commercial varieties of cotton as suggested by your Chamber.—Yours faithfully,

G. FINDLAY SHIRRAS,
Director of Statistics.

D. O. No. 2069.

DEPARTMENT OF STATISTICS, INDIA,
1, COUNCIL HOUSE STREET,
CALCUTTA, 30th June 1915.

The ACTING SECRETARY,
CHAMBER OF COMMERCE,
BOMBAY.

DEAR SIR,—Kindly refer to correspondence ending with my letter No. 226, dated the 1st February 1915. The Provincial Directors of Agriculture have been addressed as to the desirability of inclusion in the forecasts of cotton crops, the varieties (trade descriptions) of cotton grown in different tracts. A sample of the

classification quoted from "the Economist" of April 24, 1915, is given below:—

Area and Outturn in 1914-15 (*in Thousands of Acres and Bales*).

	Area.	Outturn.
Oomra descriptions	11,006	2,070
Bengals	4,129	1,211
Dholleras	2,790	693
Broach	1,153	313
Coompta and Dharwars	1,636	343
Sind	351	121
Westerns and Northerns	1,901	186
Coconadas	305	51
Salems	291	49
Tinnevellys	710	130
Assam	34	12
Burma	282	48
Others	44	5
Total ..	24,632	5,232

I should be glad to have the opinion of your Chamber as to the suitability of the above classification or any other classification that may seem more suitable.—Yours faithfully,

G. FINDLAY SHIRRAS,
Director of Statistics.

No. 1392 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 8th July 1915.

THE ACTING SECRETARY,
BOMBAY COTTON TRADE ASSOCIATION, LTD.,
Bombay.

DEAR SIR,—I am directed to forward you a letter which has been received from the Director of Statistics together with the previous correspondence therein referred to, regarding cotton forecasts, and to request the favour of your Directors' views on the subject.—Yours faithfully,

NOEL WILKINSON,
Acting Secretary.

Bombay Cotton Trade Association, Ltd.,
Bombay, 4th August 1915.

The Acting Secretary,
Chamber of Commerce,
Bombay.

Dear Sir,—I am directed to acknowledge receipt of your letter No. 1392, dated the 8th ultimo and its accompaniments regarding the classification of varieties of cotton grown in the different districts for inclusion in the forecasts of cotton crops.

In reply, I am instructed to append the following list which my Directors consider to be the most suitable classification of trade descriptions of cotton:—

Khandeish	Oomras.
Central India	
Barsi-Nugger	
Berar	
Central Provinces	
Dhollera	
Bengals, N. W. P.	Bengal-Sind.
„ Rajputana	
Sind-Punjab	
Broach	
Comptah-Dharwars	
Westerns-Northerns	
Coconada	
Tinnevelly	
Cambodia	
Americans	
Egyptians	

Comilla, Burmah and other sorts.

I am further to request that your Committee will kindly make arrangements for the above classification to be substituted in the Chamber's Daily Returns for the classification at present observed.—I am, etc.,

NOËL WILKINSON,
Acting Secretary.

No. 1613 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 12th August 1915.

The DIRECTOR OF STATISTICS,
Calcutta.

SIR,—I have the honour to acknowledge receipt of your letter D. O. No. 2069, dated the 30th June last, regarding trade descriptions of cotton included in the Cotton Forecasts.

In reply, I am to state that my Committee have referred the matter to the Bombay Cotton Trade Association, Ltd., and on the recommendation of that body, have decided that the most suitable classification of trade descriptions of cotton is the following :—

Khandeish	Oomras.
Central India	
Barsi-Nugger	
Berar	
Central Provinces	
Dhollera	
Bengals, N. W. P.	Bengal-Sind.
„ Rajputana	
Sind-Punjab	
Broach	
Comptah-Dharwars	
Westerns-Northerns	
Coconada	
Tinnevelly	
Cambodia	
Americans	
Egyptians	
Comilla, Burmah and other sorts.	

I am therefore to suggest that the above classification might with advantage be included in forecasts of cotton crops.

I am to add that at the request of the Bombay Cotton Trade Association, Ltd., this Chamber has decided to substitute the above classification for the classification at present observed in the

Chamber's Return of Daily Arrivals of Cotton, Wheat and Seeds, as from the 1st September next.—I have, etc.,

NOEL WILKINSON,
Acting Secretary.

No. 2727.

DEPARTMENT OF STATISTICS, INDIA,
CALCUTTA, the 20th August 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to acknowledge, with thanks, the receipt of your letter No. 1613, dated the 12th August 1915, regarding the classification of cotton according to trade descriptions.—I have, etc.,

G. FINDLAY SHIRRAS,
Director of Statistics.

APPENDIX W.

WHEAT CROP FORECASTS.

No. 5218.

DEPARTMENT OF STATISTICS, INDIA,
CALCUTTA, the 15th June 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With a view to improve the wheat forecasts prepared by this Department it is proposed to change the present dates of their issue.

2. The first forecast (which is an acreage forecast only) is at present issued on the 1st January. This is considered to be too early, as the figures must leave out of account not only abnormally late sowings due to special causes, but also in some provinces normally late sowings. It is therefore proposed to issue it on the 20th January, so that it could, so far as possible, include all sowings.

3. The second forecast, which is now published about the 15th March, contains no estimate of production and merely includes sowings left out of account in the first forecast, indicating at the same time the probable character of the harvest and the condition of the crop. But if the date of the first forecast is put back as proposed, so as to include therein ordinarily all sowings, this March forecast may be abolished, and in its place a forecast may be published by the middle of April, which should give figures not only of area but also of outturn, similar to the special forecast published this year. Moreover, by that date it would be possible to estimate the area under mixed crops and the outturn of wheat in such cases.

4. The final memorandum, which is now published by the end of May, is not a forecast but is supposed to be a return of the area sown and the crop actually harvested. But the figures, even corrected by the supplementary memorandum, do not always agree, with the figures subsequently published in the provincial Season and Crop Reports; and as the final memorandum should, as its name implies, contain final figures, it ought to embody the figures published in the Season and Crop Reports. This could probably be effected by putting back the date to 1st July.

5. Briefly, the proposals are that—

(1) a first forecast of acreage only should be published on the 20th January instead of the 1st January;

(2) a second forecast of acreage and production should be published on the 15th April instead of the 15th March;

(3) a final memorandum should be published about the 1st July and not on the 31st May as at present.

6. I have the honour to request that you will be so good as to let me have the opinion of your Chamber on the subject, so that the matter may be examined thoroughly before any change is introduced. I shall be glad to be informed, therefore, at your earliest convenience, as to the most suitable dates of publication of these wheat forecasts.—I have, etc.,

G. FINDLAY SHIRRAS,
Director of Statistics.

No. 1334 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 1st July 1915.

G. FINDLAY SHIRRAS, ESQ., M.A., I.E.S.,
DIRECTOR OF STATISTICS, INDIA,
Calcutta.

SIR,—I have the honour to acknowledge receipt of your letter No. 5218, dated the 15th ult., on the subject of the dates of issue of wheat forecasts.

In reply thereto I am to inform you that my Committee, after consultation with the wheat firms, Members of this Chamber, are of opinion that the suggested change in the dates of issue of wheat forecasts will be an improvement and they are therefore in favour of the proposals summarised in the 5th paragraph of your letter under reply.—I have, etc.,

NOEL WILKINSON,
Acting Secretary.

APPENDIX X.

VOLUNTEERING IN INDIA.

BURMA CHAMBER OF COMMERCE,
RANGOON, 8th December 1914.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to enclose a copy of a letter this Chamber has addressed to the Government of Burma on the subject of placing volunteering on a satisfactory basis, and to say that my Committee will be thankful if you see your way to give this scheme your support.—Yours faithfully,

C. A. CUTTRISS,
Secretary.

BURMA CHAMBER OF COMMERCE,

RANGOON, December 7th, 1914.

THE CHIEF SECRETARY TO THE GOVERNMENT OF BURMA,

Rangoon.

SIR,—The Committee of the Chamber of Commerce have the honour to approach you to enlist your assistance in placing the system of Volunteering in India on a more satisfactory basis.

2. Up to the time that the War broke out the Volunteer System in India, with the exception of a few Corps, has not been a success. The man who arrives in India from home or the Colonies has found in the past that only a small percentage of his fellows are Volunteers, and that many Corps are sadly wanting in efficiency. It is not, therefore, surprising that, unless great inducement be held out to young men in various ways, or pressure be brought on them by the firms they belong to, they prefer to spend their leisure hours in other pursuits rather than in making themselves efficient as civilian soldiers.

3. Many firms in India have shown much patriotism in encouraging their staffs to do their duty as good citizens by becoming efficient Volunteers, but others have taken advantage of the Volunteering System to do little or nothing, and consequently are able to avoid their responsibilities while others pay. Similarly the present condition of affairs is most unfair on the keen Officer. Up to the time that the War broke out, he could rarely be certain of obtaining sufficient men for a drill; and, consequently, his time was constantly lost, while his pocket suffered in having continually to subscribe to dances, smoking concerts and such like entertainments in the hope of keeping the Corps together.

4. All this is well known to the Authorities, but it has been pointed out that they are helpless to improve matters until the civilian element recognise that they are paying money for a shadow. It is certainly better to have a nucleus on which to build in a time of stress, such as the present, *i.e.* Volunteer Headquarters, etc.,

rather than nothing at all; and it has been said that possibly 33 per cent. of the Volunteers would be found to be efficient in case of need; but, even if this be granted, it is surely possible to obtain better results for the money spent without injuring any firm, profession or individual in any way. At the same time it is thought that men coming out to India would better recognise their individual responsibility to the Empire, and become more useful citizens, if it was required of every man to take his share of duty, instead of throwing it on to other shoulders than his own, as is so often done under the present system.

5. The Committee of the Burma Chamber of Commerce desire me to put forward the following suggestions, and ask you to be so kind as to forward them to the proper quarter. The terms are naturally only tentative and are put forward on broad lines, as the details must necessarily be a question for experts. The principle which underlies the whole scheme is, in the view of my Committee, the all-important point; and, if this be agreed to by the rest of India, the details can then be worked out.

6. Briefly the scheme is as follows:—

(1) Every British subject from Europe or the Colonies between the ages of 17 and 30 years, on his arrival in India shall be liable for the following duties, unless absolved by the Authorities:—

A. Five years in the active citizen force.

B. Three years in the 1st class reserve.

C. Three years in the 2nd class reserve.

D. Three years in the 3rd class reserve.

Foreigners are not to be allowed to serve, except with special permission, but it may be necessary to impose a special tax in lieu of service, so that they should not be allowed to escape "scot free."

(2) Whilst in the active citizen force every man should be required to perform not less than 25 drills of 1½ hours per annum, and should, in addition, attend not less than six days

in Camp or five whole working days at manœuvres, and fire a musketry course of not less than 150 rounds.

(*B*) In the 1st reserve every man must put in not less than twelve drills per annum and fire the full course of musketry. The drills to be performed in one month.

(*C*) In the 2nd reserve a musketry course of 100 rounds to be fired every year.

(*D*) In D no actual training.

All classes would be liable to be called out at any time of national danger, or in aid of the civil power. Officers and N.C.O.'s would be obtained from men who voluntarily undertake to continue for more than five years in class A. The command of a regiment would be given only to a thoroughly competent officer, and such a command would be made, as far as possible, the greatest civil honour obtainable, and the "hall mark" of good citizenship.

7. With regard to the Members of the Active Citizen Force, one drill each week during the drill season (3 to 4 months), either morning or evening, to be a compulsory drill, and to be notified as such in the printed orders of the Corps. Men with proficiency certificates from Territorial battalions, or similar forces in Europe or the Colonies, to be liable for a period of only 3 years in A instead of 5.

8. The Military Authorities should take every opportunity of calling on Volunteers to drill with Garrison troops. The Officers should at first be appointed on probation and only confirmed if efficient. A three months' course with a regular unit should as far as possible be insisted on at one period of an Officer's career.

9. The difficulty of arranging for those in districts, where it is not possible to put in a period of training without dislocating ordinary work, might be got over by a Corps of Scouts or Guides, who could map the country and be available for military service in their own districts if required, but this must necessarily be left to the various Local Government to organise.

10. Recruit drill should not be taken into consideration for the purpose of efficiency, and the time of each individual's service should only count from the date he passed out of the ranks of recruits.

11. By this means it is the opinion of the Committee of this Chamber that, for a small increase in expense, a really valuable force would be available for the protection of any portion of the Indian Empire in case of need, and the return for the funds expended would be far more satisfactory than at present. Lastly, and what is probably the most important point of all, the civil forces would be thoroughly organised. Should War suddenly break out again, either externally or internally, the different units, A, B, C & D, could be called up as occasion arose without any trouble. The staff at Headquarters, as well as the Officers and Non-Commissioned Officers, would be ready, and there would be a much higher standard of efficiency among all ranks, while arms and ammunition would be immediately available.

12. The Committee of the Burma Chamber also instruct me to say that, while they do not for a moment put forward the details of the scheme as correct in any way, they wish to emphasize that, in their view, the best, indeed the only efficient system, is universal service for men (who come to India for any period over one year) between the ages of 17 and 30.—I have, &c.,

C. A. CUTTRISS,
Secretary.

No. 1027 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 19th May 1915.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT.
Bombay.

SIR,—I have the honour to address you on the subject of Volunteering in India and in this connection to forward for your

information a copy of certain correspondence which has been received from the Burma Chamber of Commerce, from which it will be seen that that Chamber recently addressed the Burma Government, strongly advocating the introduction of compulsory military training in India.

2. My Committee have very carefully considered the question, and while they are unable to associate themselves with all the proposals put forward by the Burma Chamber, they are nevertheless in a position to submit that, in the opinion of those members of this Chamber who are best qualified to judge, the present system of raising and maintaining the auxiliary military forces in India has failed to produce a force either sufficient in numbers or adequate in training for the requirements of the situation. My Committee consequently feel that the matter is one which requires immediate consideration and would respectfully suggest that Government hold, at the earliest possible moment, a full enquiry into the present condition of such forces in India, with a view to taking such steps as may be necessary to increase their numbers and to advance their efficiency.

3. In conclusion I am desired to state, that while many of the members of this Chamber strongly advocate the adoption of a compulsory instead of a voluntary system of recruitment, my Committee are not inclined to express a definite opinion on this point, as they consider that to do so would be to anticipate one of the principal objects of the official enquiry which they trust Government may see their way to institute. Should however such enquiry show that a compulsory system is either necessary or advisable, my Committee believe that the general body of members of this Chamber would be quite ready to accept such decision as well as the duties which the system, if established, would involve.—I have, etc.,

T. W. BIRKETT,
Chairman.

NOËL WILKINSON
Acting Secretary.

No. 1033 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 20th May 1915.

The SECRETARY, BURMA CHAMBER OF COMMERCE,
Rangoon.

DEAR SIR,—I am directed to acknowledge receipt of your letter of the 8th December 1914, with reference to the question of volunteering in India, and to forward herewith for your information, a copy of a letter my Committee have addressed to the Government of Bombay on the subject.—I am, etc.,

NOËL WILKINSON,
Acting Secretary.

BURMA CHAMBER OF COMMERCE,
RANGOON, May 31st, 1915.

THE SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to acknowledge, with thanks, the receipt of your letter, dated May 20th, 1915, forwarding a copy of your letter to the Government of Bombay on the question of volunteering.—Yours faithfully,

C. A. CUTTRISS,
Secretary.

No. 4875.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 18th June 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 1027, dated the 19th ultimo, recommending the institution of a comprehensive enquiry into the present condition of the volunteer forces in India, I am directed to inform you that your letter with its enclosures has been forwarded to the Government of India.—I have, etc.,

J. L. RIEU,
Secretary to the Government of Bombay.

APPENDIX Y.

USE OF HINDU MYTHOLOGICAL PICTURES AS DESIGNS FOR TRADE MARK.

MARWARI CHAMBER OF COMMERCE,
No. 203, HARRISON ROAD,
CALCUTTA, 24th June 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed by the Committee of the Marwari Chamber of Commerce to forward herewith copy of a resolution passed at a meeting of the Chamber on the 20th instant, on the question of the use of Hindu mythological pictures as designs for stamps, tickets, labels, etc., for imported goods. The resolution will speak for itself and I need hardly dilate on the subject.

In conclusion, I am to express the earnest hope of this Chamber that your Chamber will see the desirability of bringing the practice to an end and be pleased to take the necessary action for the purpose. It need hardly be pointed out that the discontinuance of the practice is in no way calculated to have a detrimental effect upon trade.—Yours faithfully,

GANPUTROY KHEMKA,
Secretary.

Whereas the practice of using the pictorial representations of Hindu gods and goddesses as designs for stamps, tickets and labels on boxes, packages and pieces of various kinds of goods and articles of merchandise imported into India from foreign countries as also for wall calendars and other kinds of advertisements to push on the sale of such goods and articles of merchandise has become very common.

And whereas the practice necessarily leads, as this Chamber has noticed with regret, to those pictures of the gods and goddesses, whose images form the object of worship in Hindu homes and temples, being thrown away in the streets, trampled under foot and otherwise irreverently dealt with or disposed of in contravention of and contrary to the doctrines of the Hindu religion which cannot but hurt the religious feelings of the Hindus.

It is hereby resolved that both the European and Indian importing houses be and hereby are requested through the different Chambers of Commerce to gradually reduce the use of the standard stamps, tickets and labels of this kind with a view to their ultimate abandonment and to give up the adoption of Hindu mythological pictures or any other religious subjects as new designs for stamps, tickets, labels, wall calenders or other kinds of trade advertisements from the next year.

2. It is further resolved that a copy of the above resolution be forwarded to the Bengal, Bombay, Karachi, Madras, Rangoon and other Chambers of Commerce with an expression of the earnest hope of this Chamber that they will see the desirability of putting an end to the practice referred to in the above resolution and exert their influence to bring about the discontinuance.

No. 1446 of 1915.

CHAMBER OF COMMERCE,
BOMBAY, 16th July 1915.

The SECRETARY, MARWARI CHAMBER OF COMMERCE,
Calcutta.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated the 24th ultimo, the contents of which have been noted by my Committee.—Yours faithfully,

NOEL WILKINSON,
Acting Secretary.

No. 501.

CHAMBER OF COMMERCE,
KARACHI, 27th July 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—The question raised by the Marwari Chamber of Commerce, Calcutta, regarding the use of Hindu Mythological pictures as designs has been before the Managing Committee of this Chamber. The Piece-Goods and Yarns Sub-Committee advise that the subject is one of considerable importance and beset with many difficulties. My Committee are desirous therefore to learn whether other Chambers propose taking any action, and will be glad to know your views.—Yours faithfully,

E. L. ROGERS,
Secretary.

No. 1579 OF 1915.

CHAMBER OF COMMERCE,
BOMBAY, 6th August 1915.

The SECRETARY, KARACHI CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 501, dated the 27th ultimo, concerning the question raised by the Marwari Chamber of Commerce, Calcutta, regarding the use of Hindu Mythological pictures as designs for stamps and tickets on imported goods.

In reply I am to state that the Marwari Chamber have already addressed this Chamber on the above subject, but in view of the fact that figures and scenes from Hindu mythology are favourite subjects for stamps and tickets among the Hindu dealers in the Bombay market, my Committee have not considered it necessary to take any action in the matter.

The letter from the Marwari Chamber has therefore merely been acknowledged and recorded.—Yours faithfully,

NOËL WILKINSON,
Acting Secretary.

APPENDIX Z.

STANDARDIZATION OF WEIGHTS AND MEASURES.

No. 6294.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 14th August 1915.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to my letter No. 7749, dated the 27th October, 1913, I am directed to forward herewith a copy of the Report of the Committee appointed by the Government of India to inquire into the question of the feasibility of securing the use of uniform weights and measures in India, and to request that the Bombay Government may be favoured with any remarks which your Chamber may have to offer on the recommendations contained in the Report.

2. I am to request that the reply to this reference may be sent not later than the 31st October 1915.—I have, &c.,

J. L. RIEU,

Secretary to Government.

No. 1906/76/W. of 1915.

CHAMBER OF COMMERCE,

BOMBAY, 9th October 1915.

THE SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 6294, dated the 14th August last, and of the accompanying copy of the Report of the Committee appointed by the Government of India to inquire into the question of securing the use of uniform weights and measures in India.

My Committee have very carefully considered the Report and are of opinion that the recommendations agreed on by the majority of the Weights and Measures Committee *viz.*, to standardise for the whole of India (excepting Burmah) the Bengal maund of 40 seers on the basis of a seer of 40 tolas, may be regarded as a very important advance towards the unification of weights and measures in this country.

My Committee moreover consider that it would be inadvisable to enforce the proposed uniform system until such time as all classes shall have been able to familiarise themselves with the authorised weights and measures, and they therefore concur with the conclusions of the majority of the Weights and Measures Committee that the system should be introduced by degrees, leaving the exact periods required for the enforcement of the authorised weights and measures to the discretion of Local Governments.—I have, etc.,

NOËL WILKINSON,

Acting Secretary.

THE BUDGET.

(Extract from the Proceedings of the Council of the Governor General of India, held on Tuesday, 2nd March 1915.)

SPEECH OF THE HONOURABLE FINANCE MEMBER INTRODUCING THE FINANCIAL STATEMENT FOR 1915-16.

Introductory.

GENERAL EFFECTS OF THE WAR ON TRADE AND FINANCE.

MY LORD,—I rise to present the Financial Statement for 1915-16. Our procedure will be the same as on previous occasions: that is, there will be no debate to-day, but from the 8th March onwards time will be allotted for the examination and discussion of the budget proposals. The figures in the Financial Statement will then undergo such amendments as may be required by our later information or suggested by the discussions in Council. The Budget in its final form will be presented on the 22nd March, the usual closing debate taking place on the 25th.

2. Since I last addressed the Council on financial matters, India has been, and is still, passing through a crisis which has subjected her financial and economic system to a supreme test. It is true that, save for some vivid but happily transient experiences in the autumn, she has not felt the direct impact of war. But she has not been able to escape the consequences of that economic solidarity which binds her closely to the outside world. All her recent development has been on lines of diminished isolation. Her currency system connects her with the money markets of London and the world. She relies for internal development largely upon borrowings in London. Her prosperity is increasingly bound up from year to year with her rapidly growing foreign trade. Her internal financial arrangements, and above all her system of credit, in many respects follow Western models. Finally she is a part of a mighty Empire which is one of the foremost belligerents in this general war. It is inevitable therefore that India should feel the effects of the war from top to bottom of her economic

system; they are written large over the Statement which I have to present to the Council to-day, and are affecting still more deeply the trade and production of the entire country. From the general financial and economic point of view—both to those of us who have studied the working of our fiscal system from the inside, and to Honourable Members here who represent India's agricultural and industrial activities of every kind—the history of the last few months is thus a matter of compelling interest; and I feel that the Council will look to me in the first place for some account of this period of crisis. I propose, then, at the outset to bring together some of the main financial incidents of the last seven months, to narrate how we have got through this difficult period, and then to take up the recital of those facts regarding our revenue and expenditure which in normal conditions it is the first object of this Statement to present.

3. Before doing this, however, I must premise that, as the Council must have anticipated, the task of preparing revised estimates of our financial position at the end of 1914-15, and a budget for the coming year has been one of very special difficulty. Ordinarily we have a large mass of data of past years to go upon; and, although budgeting must always be to a certain extent what one may term scientific guess-work, we have merely to consider how far the experience gained during the portion of the current year for which figures are available when our forecast is made and the circumstances prevailing at the time with reference to, commercial or agricultural prosperity or depression, the position in regard to railways and so forth, warrant us in departing from the standards of normal development which can be deduced from past actuals. This year we are in an entirely different position. The sudden outbreak of war and the dislocation of trade that has followed it, the vague and unwarranted sense of insecurity which has led, for instance, to large withdrawals from our savings banks, are all (on this scale) totally new features, and it is most difficult to prognosticate how far there will be a recovery and in what specific directions. We have also the fact that nobody knows how long the war will endure, but we must at present budget on the supposition that it will last through 1915-16. All things considered, I have thought it necessary, in framing forecasts, to adopt

an attitude of caution. We must not be too pessimistic, but at the same time, with all the surprises that the war and its economic results may yet have for us, sanguine estimating is entirely out of place. We are really groping in the dark and can only go as carefully as possible.

4. When the war came upon us we were fortunately in a very satisfactory financial position. Our total Treasury balances on 1st April in England and India had been found to exceed by about £1½ million the anticipation we had been able to make on the figures available when preparing this year's budget. Our large 5-crore loan had been a brilliant success, thanks largely to the patriotic enterprise of the Bank of Bengal, and the south-west monsoon gave full promise of agricultural prosperity. There was, therefore, reason to anticipate that, had circumstances continued normal, our Imperial surplus for this year would have been larger than the £1¼ million which we provided in the budget, being then obliged to estimate cautiously by reason of the agricultural situation in Northern India. Trade, it is true, had been somewhat dull owing to the preceding agricultural depression, to the after-effects of the banking crisis of 1913-14 and to the glut of piece-goods; and the consequent weakness of exchange had made the Secretary of State's Council drawings much lower than is usual during the first four months of the official year, a circumstance which proved later on to be a fortunate one for us on this side. But at the end of July there was every reason to anticipate that the trade depression which I have mentioned would clear off and that we should have a really good year.

Owing to the conditions I have mentioned, our Treasury balances in India were very high, while the amount of gold held by or for the Government in London and in India taken together stood at £23⅓ million, of which nearly £5 million was in the Gold Standard Reserve and the rest mostly in our Paper Currency balances. In addition, the Secretary of State held in the Gold Standard Reserve, besides the ordinary Reserve investments, a considerable amount in special short-term securities, some of which were about to mature.

The Presidency Banks, too, were in an exceptionally strong position with regard to their balances, after allowing for the fact that a portion of these consisted of Government deposits.

5. The first effect of the European war, which began to operate even before Great Britain had actually been drawn in, was a threatened break in exchange. The Government of India took immediate steps to deal with this aspect of the general situation, and were able to make a preliminary reassuring announcement on the 1st August. On the 3rd August we publicly formulated, with the approval of the Secretary of State, the measures which we had decided to adopt. In the first place, we formally undertook to support exchange by all the means in our power. This was a policy which the Royal Commission on Indian Finance and Currency had recommended in their recently published Report: it fell to us to declare our adhesion to it at the outset of a crisis of unprecedented magnitude and totally uncertain duration.

In the second place, we announced our intention, in pursuance of this object, to sell sterling bills on London, or "reverse bills" as they may conveniently be termed, up to a maximum limit of £1 million a week until further notice. This, too, was an innovation on previous policy. In the exchange crisis of 1907 and 1908, the amount sold had usually been £½ million a week, and occasionally £1 million, but the exact amount was settled afresh just before each successive weekly sale. The present was the first occasion on which the Government of India undertook beforehand to maintain sales on an ample scale. Again, to adapt the system still more fully to trade requirements, we combined with the sale of bills, the practice of selling telegraphic transfers also, thus providing a guarantee of immediate remittance when required. A few days later, too, we arranged that bills should be payable in London 16 days after the departure of the weekly mail, thus eliminating the uncertainty due to possible delay in the arrival of the bills by mail steamer.

The object, and, as events have shown, the actual effect of these arrangements was to promote confidence by assuring the banking and commercial public of adequate and continuous facilities for remittance, secured by the whole resources of Government.

Incidentally, also, it prevented purely speculative competition for reverse bills and transfers by removing the possible apprehension that Government might at any moment reduce the amount available. Only in the first week following the declaration of this policy did the applications exceed the £1 million limit. Thereafter the volume of weekly tenders was gradually reduced; and after the first demand for remittance had thus been met, it rose and fell, within moderate limits, in correspondence with the fluctuating requirements of the time, until eventually the demand sank to a quite small amount, and has latterly disappearred altogether, at any rate for the time being.

In all we expect, by the end of this year, to have sold bills and transfers to the total extent of about £8¾ million. The sums thus received have been credited to the Gold Standard Reserve in India *pari passu* with the Secretary of State's withdrawals from the Reserve in England in order to meet the bills and transfers falling due for payment by him from week to week. The net result has of course, been a great strengthening of the Gold Standard Reserve on this side.

Lastly, in the early days of the crisis, we strengthened that Reserve by exchanging £4 million of silver held therein on this side for an equivalent quantity of gold previously held by us in the Paper Currency Reserve.

6. At the same time as we first notified the selling of reverse bills and transfers, we took steps to restrict the dissipation of our gold in India by laying down that no gold should be issued to any one person or firm to a less extent than £10,000. The object of this was to secure what we thought would be a rough test as between applications for gold for eventual remittance purposes and those which were merely for hoarding or for local requirements. This limitation, however, was defeated by various individuals and firms clubbing together so as to make between them a demand which conformed to our minimum. Between the 1st and the 4th August we had already lost about £1,800,000 of our gold; and on the 5th August, when it was announced that Great Britain was actually at war with Germany, we took the further step, for which

we had previously obtained the Secretary of State's approval in anticipation of that contingency, of refusing the issue of gold altogether to private persons.

We had then a stock of about £10 million of gold on this side in the Paper Currency and Gold Standard Reserves taken together, and that aggregate figure still remains practically unaltered. I may mention here, as regards the local rates of exchange as between sovereigns and rupees, that the Calcutta figures show that a sovereign exchanged for Rs. 15-6 instead of the normal Rs. 15 by the end of August, and that the rate varied between Rs. 15-5 and Rs. 15-8 until November. In December, however, it fell steadily and it now fluctuates from Rs. 15-1 to Rs. 15-3 only.

7. The next grave difficulty that the outbreak of war brought upon us was in regard to our savings banks deposits and currency notes. The general trade and credit position which the war set up was most serious in Bombay, mainly as a result of the banking and commercial crisis of the preceding year which had been more severe there than elsewhere. There was also considerable uneasiness in the Punjab, which had likewise suffered from the late banking crisis, but it was in Bombay that the difficulties I have mentioned arose in the most acute form. The deposits in our Post Office savings banks amounted in all to somewhat over 23 crores at the beginning of this year and by the 31st of July had risen to 24½ crores, the increase being due mainly to the more liberal conditions announced in paragraph 58 of my speech introducing the last Financial Statement. From the second week of August, there was a heavy and excited run by savings banks depositors upon their funds, and in August and September together there was a net withdrawal of about 6 crores (£4 million) of these deposits, due to misguided apprehension in regard to the effects of the war upon the stability of the Government of India, which was every now and then fanned by wild stories of imaginary reverses sustained by our allies or ourselves, and by the untoward incidents connected with the career of the late *Emden*. Since then the drain has materially slackened, but in all we calculate that by the end of this year we shall have lost about £7 million of savings banks deposits which we have had to pay out from our general balances. I may say here that we did what we could to promote confidence by putting

the Post Offices in adequate funds and enjoining the prompt payment of all claims; and it is perhaps a welcome indication of the way in which the strength of our financial position is really viewed by our enemies that a number of German prisoners at Ahmednagar have themselves opened accounts with the Government savings banks.

8. The demand for the encashment of currency notes was most serious in Bombay, and the total abnormal encashment in that Presidency as a result of the crisis has been estimated at about 2¾ crores in August and September out of 4¼ crores in respect of India as a whole. Outside Bombay the largest encashment occurred in Burma, and in the Punjab too it was considerably larger than in ordinary years; but in these cases the increase appears to be due as much to the special trade conditions of the year as to uneasiness arising directly from the crisis.

The Government at once took steps to check any panic by issuing instructions that every endeavour should be made to meet promptly all demands for encashment at district treasuries, whereas ordinarily, it will be remembered, a note is only encashable as of right at a Currency centre. A very large number of notes were cashed in this way in the districts, especially in Bombay and the Punjab, and it may be hoped that when the crisis passes away, the measures we took will have the effect of ensuring a permanent increase in the popularity of currency notes and consequent extension in their use. It must be borne in mind, however, that the very fact that we were obliged to strengthen the cash resources of district treasuries and of the savings banks, besides adding to our deposits with *muffasal* branches of Presidency Banks, imposed an extra strain on our balances by preventing the economy which we usually obtain by their concentration, so far as possible, at the Presidency towns and other important commercial centres.

The abnormal run on our notes was of relatively short duration. Nevertheless, owing to depressed trade conditions resulting from the war, our net note circulation, excluding the holdings by Reserve Treasuries and by the Presidency Banks at their head offices, remained nearly 7 crores (£4⅔ million) less at the end of January than on the corresponding date in 1914.

9. Having regard to the present abnormal trade conditions and to the extraordinary strain on our credit generally, I consider that the position of our paper money calls for full satisfaction. Our notes circulate freely, and apart from very minor temporary local incidents, there has never been any question of their being depreciated as compared with coin. We may also regard with pleasure the present position, in quite exceptional conditions, of our Government paper, as well as of the somewhat analogous securities of our great Municipal Corporations and Port Trusts. Our 3½ per cent. rupee paper was quoted at Rs. 95-14 this time last year, and it now stands at only some Rs. 3½ less—a striking testimony, surely, to the strength and stability of our financial position.

10. As I have already said, the Secretary of State's Council drawings had been relatively small before the war began, and owing to the fall in exchange caused mainly by the dislocation of our export trade, they have been since then, and until quite lately, at a very low level. In all, we estimate that during the current year he will have obtained £6·9 million* by ordinary council bills and telegraphic transfers, against £20 million which we estimated in the Budget as being the extent of his requirements for Ways and Means purposes. In the earlier stages of the crisis he also transferred to his treasury £1 million of the gold held in London on account of the Paper Currency Reserve, an opposite payment to that Reserve being made in India; and he has been helped by gold remittances from India to the extent of about £600,000. Also we have had to spend here, in connection with the war, sums largely in excess of the amount which India contributes as an equivalent of what she would have spent in normal times on the expeditionary forces she has sent in aid of the Home Government. This excess outlay is recoverable from His Majesty's Government, and is periodically realised from them by the Secretary of State. To that extent, he is in the same position as if he had actually drawn money on council bills, as we meet the expenditure and he gets the equivalent.

* Exclusive of £600,000 which he will appropriate to the Gold Standard Reserve from his sales towards the close of the year.

Taking his ordinary council drawings together with these other sources of supply, we estimate that in the current year he will, in all, have obtained about £17 million against the Budget estimate of £20 million above referred to.

The Secretary of State has thus been far more fully financed than might at first have seemed possible in view of the weakness of exchange in the earlier part of the year, and the reversal of the remittance current as soon as the war broke out.

11. I now turn to the effects of the war on the commercial and credit position in India, which of course materially influences our revenue receipts, especially under Customs and Railways. In the first place, internal credit was seriously prejudiced by the attitude of a large part of the Marwari community, who play such an important role in conducting and financing the trade of the country. Speaking generally, instead of conforming to the excellent British maxim of 'business as usual,' they departed to their homes, taking with them as much of their capital as they could readily lay hold of, and thus materially hampering the working of the credit machinery with which they are so intimately connected. As regards the banks, the position of the Presidency Banks was, as I have already said, very strong before the crisis, and in order to promote public confidence the large Government deposits which they already held were further increased at the outset of the war, and have since been kept at as high a level as our resources permitted. We have preferred, in fact, to borrow somewhat more freely from the Gold Standard Reserve—a matter to which I shall refer later—rather than curtail unduly the resources placed at the disposal of trade.

The bank rate was low when the war commenced, as is usual at that season of the year, being 3 per cent. in Calcutta, 3 per cent. in Bombay, and 4 per cent. in Madras. As a measure of protection, the Bank of Bengal raised its rate to 5 per cent. on the 6th August, and the Bank of Bombay to 4 per cent. on the same day, and to 5 per cent. on the 13th; while later on the rate was increased, at somewhat different dates, to 6 per cent. for all three banks, at which figure it now stands. It is understood that the Indian branches of the Exchange Banks were also in a strong position at the commencement of the crisis.

As regards other banks, the previous year saw the collapse of a large number of (generally speaking) recklessly managed banking institutions. In the light of subsequent events, however, we may reckon it as fortunate that the disappearance of these banks occurred before the present crisis. Though the want of confidence engendered by their failure tended to accentuate the difficulties in Bombay and the Punjab, the situation would have been far more acute had the banks in question been still in existence and then collapsed as they must have done. As it was, two banks which had been badly shaken by the previous crisis, though they survived it, now fell. One of these, the Punjab Co-operative Bank, established in 1905, was compelled to close its doors on the 14th September. Another, the Bank of Upper India, established as far back as 1862 suspended payment on the 8th October. It is probable, however, that these events had been largely discounted beforehand, for they did not produce any widespread panic.

12. I now pass on to the direct effects of the war upon our foreign and internal trade and production. As I have previously said, there had already been a period of depression, though we had every reason to assume that, ordinarily, this would presently have passed away. The first result of the war was naturally to stop our considerable trade with Germany and Austria. India's total import trade in private merchandise was in 1913-14 valued at £122 million, and of this £8·4 million (nearly 7 per cent.) was with Germany, and £2·9 million (or 2·3 per cent.) with Austria-Hungary. Of the exports from India, valued in 1913-14 at £166 million, £17·6 million (10·6 per cent.) represented trade with Germany and £ 6·7 million (4 per cent.) with Austria-Hungary, the chief items being food-grains, raw cotton and jute, and seeds and hides and skins.

The shutting-off of the export trade to these countries was of course even more serious than the closure of the import trade, both by reason of its greater value and because, while the imports were largely capable of replacement from other sources, the removal of these two customers for exported Indian goods, concurrently with dislocation of trade in other directions, resulted in a reduction in the demand for, and in the price of, certain important commodities so that in some cases values have been seriously affected as well as

volume. Moreover the much higher loss of trade on the export side has, of course, special significance from the point of view of exchange.

The war has likewise produced a complete stoppage of our trade with Belgium, and a very large diminution of that with France, and here again the principal items of export are those just mentioned. Since November, too, we have been at war with Turkey, but our trade with her is much less important. Its chief item is the export of rice to Turkey-in-Asia.

There have also been necessary restrictions in regard to the export of certain articles, dictated in some cases by direct military requirements and in others by the necessity of preventing supplies reaching our enemies through neutral countries. Hides and skins, jute (raw and manufactured), wool, and wheat are among the articles in respect of which the free course of trade has thus been interfered with.

13. The dislocation which resulted from the war was not, however, limited to the shutting down or curtailment of particular elements of India's trade, but extended to her sea-borne commerce as a whole, and especially to the export portion. The main difficulties were not only those of finance, which I have already touched on, and which were aggravated by a general disturbance of the world's exchanges, but also a serious shortage of shipping arising primarily from the necessity for taking up vessels for military transport purposes.

14. The most immediate problems which arose were those connected with jute. Very high prices had been realised for this commodity in the preceding year, and these had actually touched Rs. 90 per bale of raw jute. With the consequent large sowings in the current year, accompanied by favourable agricultural conditions, a record crop was grown which would in any case have resulted in a very substantial drop in prices. Apart from this, as a consequence (due to the war) of the inability of buyers to take delivery under existing contracts, the jute mills were naturally not prepared to buy largely or except at very low rates. The reluctance of buyers of jute to come into the market at first

caused apprehension that the cultivator would decline to sell at the prices offered and would prefer to allow a substantial portion of the crop to remain uncut. This fortunately proved not to be the case, though the price of raw jute necessarily showed a great drop from the record figure obtained in the preceding year, falling as low at one time as Rs. 31 a bale. The difficulties of the mills were subsequently to some extent removed, as tonnage for the shipment of their goods became more readily available, and this caused some rise in jute prices. But the initial paralysis of the internal trade is clearly indicated by the fact that whereas between August and October 1913 the issue of rupees from the Calcutta Currency Office in connection with the financing of the jute crop, amounted to some 13 crores of rupees, the issue in the corresponding period of 1914 was about 56 lakhs only.

As regards the ryots, although the sudden change from abnormally high to abnormally low prices has gravely affected, for the time being, the general prosperity and well-being of the jute districts, the winter harvest in these tracts has fortunately been quite fair; and we may well hope that, with the better prospects of the jute trade which now seem probable, there will be economic recovery in the supplying areas.

15. While Bengal was thus affected in regard to jute, there were also grave difficulties, mainly on the Bombay side, in respect of another great staple—cotton. The position when the war broke out was itself unsatisfactory, since previous over-trading, and the depression caused by the banking crisis of 1913-14, had led to the accumulation of stocks of piece-goods and the lock-up of capital in connection therewith. Then came the war, and with it the cutting off of large markets and a concomitant world-slump in the price of raw cotton, which in India was further threatened by the fact that the incoming crop promised to be a good one. Moreover, traders who ordinarily take a large part in the internal financing of the cotton crop had, as already stated, left for their homes. The position, and its possible consequences both to traders and ryots, naturally excited grave apprehension in Bombay, and towards the close of November the Government of India called a representative conference, over which I had the honour to preside, to con-

sider the situation, and how far it might be feasible and legitimate for Government to intervene. The action taken as the result of that conference has already been made public by a Government *communique* and was further explained a few days later in the speech made by Your Excellency in opening the present Legislative Session. It will suffice to say here that we came to the conclusion that the best method by which we could afford financial assistance—one which would, moreover, be also applicable in the case of other branches of trade that might be threatened by similar disturbance—was to facilitate an extension of credit which would assist the holding up of existing stocks where occasion required without prejudicing the supply of capital required for fresh undertakings. The Presidency Banks undertook to give liberal advances for this purpose, while the Government agreed to place them in funds where necessary by loans of public money, which would not be called up till the special circumstances requiring them had passed away. In order to provide us with the necessary resources for doing this, and also to assist us in meeting our other liabilities in the event of unexpected emergency, we obtained the sanction of the Secretary of State to the temporary adoption of a measure which had been recommended by the Royal Commission on Indian Finance and Currency, *viz.*, a further investment of £4 million from the Paper Currency Reserve, which the Government could thus draw upon for these purposes by creating a special loan *ad hoc* when they needed to do so.

I may observe here, as an instance of the way in which depression in one branch of trade reacts on another, that a decline in prices of commodities such as jute and raw cotton necessarily restricts the purchasing power of the cultivators and their demand for imported commodities, such as piece-goods.

16. Another staple which has been adversely affected by the war is the ground-nut crop of Madras, which is largely exported to France for the purpose of being made into table oil there. Difficulties were also experienced in connection with tea. After the United Kingdom, India's largest customer for this commodity is Russia, and the disturbance to finance which accompanied the war rendered it impossible at first for the Russian buyers to make their

usual purchases. This difficulty was, however, subsequently surmounted, in part, by financial arrangements made between His Majesty's Government and that of Russia which supplied funds in London towards exchange facilities for Russo-British trade.

17. The Council are also aware that a heavy rise in local prices has compelled us to take drastic measures to restrict the export of wheat, and although this action is, we consider, amply justified in the interests of our own people, it necessarily prejudices our export trade.

18. I have said enough to show how seriously and how variously our outward and inward trade has been affected by the conditions arising out of the general war. It is too soon yet to hope for any decisive turn of the tide; but the situation has been eased to some extent by the recovered security of Indian waters, and there are welcome indications, too, of increased confidence and trade activity in India itself. In this connection the following figures, which I owe to the department of Statistics, will be of interest. They show month by month since the war began the falling off in trade as compared with 1913-14, and also compare the totals for the first 9 months of the year with those of the corresponding period in each of the two preceding years.

	Imports.			Exports (Indian Merchandise).		
	1914 Rs. (lakhs.)	Decrease Rs. (lakhs) as compared with 1913.	Percentage decrease.	1914 Rs. (lakhs.)	Decrease Rs. (lakhs) as compared with 1913.	Percentage decrease.
August	12,93	3,20	20	9,69	7,61	44
September	7,40	9,25	56	7,56	11,91	61
October	12,36	4,19	25	9,97	11,71	54
November	11,94	4,52	27	15,80	3,24	17
December	10,20	4,23	29	12,80	6,08	32
Total for five months ..	54,83	25,39	32	55·76	40,55	42
Total for April—December 1914 ..	1,09,60	..	....	1,37,80	....	....
Do. do. 1913 ..	1,36,28	....	....	1,74,45	....	....
Do. do. 1912 ..	1,17,13	....	....	1,74,68	....	....

19. I have now concluded my general review of the financial events of the war period up to the present date. We have in truth been much buffeted, but the inherent strength of our financial and economic position has been demonstrated at every turn. Our loans and our paper money stand practically unimpaired in public estimation. An unprecedented drain on our savings banks has been met, and though withdrawals still continue, they are now on quite a small scale. So far as India is concerned, there has been no crash in exchange such as pessimists sometimes threatened us with in a world-crisis: on the contrary the measures taken to maintain the stability of the rupee have met with full success. As regards both foreign and internal trade, after some natural bewilderment and dislocation at the outset, readjustment is already taking place, and at no time has it been necessary to give serious consideration to the expedient of a *moratorium*—the panacea found necessary in so many other countries. Above all, while India has steadily faced all her obligations, she has not had to fall back on outside resources for any extraordinary measure of help. She has borrowed of course more freely, but without prejudicing her credit; and, to a large extent, her additional borrowings have been taken from her own reserves. We cannot say what the future has in store for us, but we are entitled, in the light of our recent searching experience, to look forward to it with sober confidence. That confidence is materially strengthened by the agricultural situation, which affords a most welcome contrast to the conditions prevailing when I presented my last Financial Statement. The south-west monsoon and the winter rains have alike been abundant, and we can now look forward to exceptionally bountiful crops.

Changes in forms of account.

20. I now pass on to the task of laying before Council our estimates of the present and coming years. To enable me to do this, however, I must first explain certain changes which we have adopted, with the approval of the Secretary of State, in Statements A, B and D of the Financial Statement, and which will, I hope, be found to make these more clear.

In the first place, we have got rid of the confusing accounts expediently described as a 'transfer through' the Land Revenue

head.' At present, as Honourable Members are aware, if the Land Revenue of a province is divided, say, in equal shares between Imperial and Provincial, it is not shown as so divided in our Budget statements and accounts, because any contributions which we may happen to be making to the province are treated as diminishing the Imperial half share and enhancing the Provincial half share, and conversely with any adjustments at the expense of a province in favour of the Government of India. Contributions of the former character are numerous and, in the aggregate, important, especially those which are made under the terms of the Provincial settlements and subsequent allotments in respect of education and sanitation. The method hitherto in force is confusing and, as I have always thought, unscientific. It tends to obscure the real share of Imperial and Provincial Land Revenue according to the settlement and, as brought out in paragraph 23 of my speech last year, it prevents our explaining variations in Land Revenue in the concise way which we can adopt in regard to other heads. There is also the disadvantage that, if new Budget proposals involve further grants to Provincial Governments, the effect of these has to be explained in connection with Land Revenue transactions, whereas they could more conveniently be dealt with by themselves or along with other proposals.

We are accordingly going to confine the Land Revenue transactions to their proper scope, and to show all the adjustments above referred to under a new head entitled 'Transfers between Imperial and Provincial Revenues,' which will be found at the foot of Statement A of the accounts which I am now presenting. All such assignments to Provincial revenues will appear as *deduct* items in the Imperial columns and as *add* entries in the Provincial, the signs being reversed in those relatively infrequent instances in which, for some special reason, a net assignment has to be made from Provincial to Imperial.

21. Secondly, we have eliminated rupee figures from Statements A and B, and have so made it possible, without adding to their size, to arrange them in a form which brings out at once, for both revenue and expenditure, the two main lines of distinction, *viz.*, (*a*) the distribution as between India and England, and (*b*) the distribution as between Imperial and Provincial. I may add that

we have not made any change as regards the figures contained in the Financial Secretary's Explanatory Memorandum which are primarily expressed in rupee currency.

22. Thirdly, we have somewhat amplified Statement D, which shows the transactions of Provincial Governments, following generally the lines adopted in the appendix to the Financial Secretary's Memorandum explaining the Budget estimates for the current year—*vide* page 262 of the Financial Statement for 1914-15. The information now given in the amended statement will, I hope, be of assistance to Honourable Members who are interested in the course of Provincial finance.

23. I have also to draw attention to two further changes which we have made in Statements A and B. The heads of account numbered XXI and 26 used to deal with 'Scientific and other minor Departments and have hitherto included Agriculture. But in view of the importance of agricultural development and the desirability of readily tracing the progress of outlay thereon, we have now placed agricultural expenditure under a separate head 26-A, while the other expenditure, hitherto brought together under head 26, now figures under '26-B, Scientific and Miscellaneous Departments.' The same sub-division has been made in the corresponding Receipt head (XXI) of Statement A.

The second of the two changes above mentioned is the amalgamation of the hitherto separate heads of Post Office and Telegraph, following on the amalgamation of administration of these two Departments.

Forecast of Financial Conditions in 1914-15 and 1915-16.

Revised Estimate of Revenue and Expenditure for 1914-15.

24. The general position, as far as we can now forecast it, is brought out in the following table which compares the current year's Budget and the Revised estimate now put forward.

[In millions of £]

	Budget, 1914-15.			Revised, 1914-15.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	54·237	30·942	85·079	49·927	30·229	80·156
Expenditure	52·981	34·048	87·029	52·669	32·446	85·115
Surplus + or Deficit—	+ 1·256	— 3·206	— 1·950	— 2·742	— 2·217	— 4·959

Revenue—Imperial.

25. We budgetted this year for a total Imperial revenue of about £54¼ million. The Revised estimate shows only about £50 million, or a total decrease of £4¼ million, a result which is, speaking generally, entirely attributable to the war, and more especially to the decrease in the two large sources of revenue which have been most severely affected by the consequent dislocation and depression of trade, *viz.*, Railways and Customs.

26. The largest decline in revenue is that expected under State Railways. The Budget estimate of gross receipts for the current year, £37·7 million, was taken at practically the same figure as the actuals of 1913-14. In the first four months of the year, *i.e.*, prior to the outbreak of war, the Railway revenue was some £260,000 in advance of the corresponding period of the preceding year; but in the six months following the outbreak of war there has been a decline of £1,490,000. The Railway revenue has also been affected by the fact that the closing months of 1913-14 and the earlier months of 1914-15 were depressed by the crop failures in Northern India and the commercial and banking crisis in the north and west. Having regard to the continued depression of trade, we estimate that the total gross receipts this year will be £35·6 million, or about £2 million less than the Budget.

Under working expenses, on the other hand, there is a reduction as compared with Budget anticipations, of £73,000 only. With a large and sudden drop in a previously established standard of receipts, it is impossible to effect forthwith a proportionate reduction in working expenses. The railways are equipped to carry a certain amount of traffic and, as much of the expenditure is of a fixed character, there are obvious difficulties in reducing its scale, especially when the decline in traffic is temporary, as we expect it to be on the present occasion. Secondly, a large amount of comparatively unremunerative military traffic has been carried in recent months, a fact which evidently tends to raise the general average of working expenses to gross receipts.

Allowing for a small increase in the payment of surplus profits to companies based on the traffic of 1913-14, the actual profits

earned in that year being higher than had been anticipated, we take the total decline in net Railway receipts at £2,065,000.

27. Under Customs we now estimate our total revenue at £6,320,000, which is £917,000 less than the Budget anticipation. The most important decreases occur under manufactured articles, sugar, export duty on rice, cotton manufactures, and metals (other than silver) and manufactures thereof, while on the other hand we expect some considerable increase under silver and petroleum.

28. There is also a large fall, amounting to £361,000, in the Interest receipts. About a third of this is due to the depletion of balances in London on which, in normal times, the Secretary of State would have been earning money, pending their eventual employment. The rest of the decrease is nominal and is practically counterbalanced by a like reduction under expenditure. It arises from a technical change in the treatment of advances to and overdrafts of capital by, the Bengal Nagpur Railway Company in accordance with the provisions of the new contract with them.

29. Under Opium, there is a loss of £283,000, which is due, in large measure, to the war and the consequent disturbance of foreign trade. This led to a heavy fall in prices, which we had to meet by fixing a substantial upset price (Rs. 1,600 per chest) below which we refused to sell. The result is that out of the 13,200 chests which we originally expected to sell at an average price of Rs. 1,700 a chest, we now expect that about 1,500 chests will remain unsold, and that the average price realized by the remainder will amount to Rs. 1,589 only.

Stagnation of business, and interference with telegraphic communication entailed by war conditions, also account for a fall of £213,000 in the gross receipts of Posts and Telegraphs.

30. Economic depression has likewise left its mark on other heads, though in their cases the loss is shared with Provincial. Our Excise revenue has naturally fallen much below budget anticipations. The same is true of Stamps; and under Land Revenue too there is a considerable decline, to which other circumstances have also contributed. Scarcity conditions at the outset

of the war, and economic depression afterwards, have caused a return of small coin from circulation, with a corresponding diminution of our anticipated profits on coinage. The only head of revenue in which an important betterment on budget anticipations has occurred is Salt; and here, I regret to say, the improvement is almost wholly illusory, as it represents advance payments of duty effected in the expectation of increased salt taxation.

Revenue—Provincial.

31. The aggregate Provincial revenue was estimated in the current year's budget at £30·8 million, and is now taken at £30·2 million. As I have just mentioned in connection with the Imperial figures, there has been a heavy fall under Excise (£266,000), Land Revenue (£255,000) and Stamps (£167,000). The Forest revenue, too, falls short of expectations by £271,000, the decrease occurring mainly in Burma, where war conditions have affected the teak market, and the United Provinces, where a scheme for the supply of railway sleepers has been delayed, with a consequent reduction on both the revenue and expenditure sides. The Irrigation revenue, owing partly to last year's deficient rainfall, has improved.

Expenditure—Imperial.

32. We budgetted for a total Imperial expenditure of almost £53 million, which is now reduced to about £52·7 million. Of this decrease, £200,000 under "Interest on capital deposited by companies" follows automatically on the revised procedure in respect of interest charges referred to in paragraph 28. The estimates for Military Services have naturally been much disturbed by the war but owing to the operation of several counterbalancing factors, the total figures show relatively little divergence from the Budget, a saving being now anticipated of £64,000 in the gross expenditure and of £13,000 in the net. I may also mention incidentally, with reference to paragraph 16 of my speech of last year, that the present estimate provides for the completion of the payment to the Mysore Durbar in respect of the surplus revenues of the Bangalore Assigned Tract.

Expenditure—Provincial.

33. The aggregate Provincial expenditure was taken in the Budget at £34 million. It is now estimated at £1½ million less, *viz.*, about £32½ million. The principal reductions occur under Education (£738,000), Medical (£352,000) and Civil Works (£380,000), and are due to the Local Governments not having spent in full the grants placed at their disposal for the development of education and sanitation and for other purposes. As I suggested in paragraph 28 of my speech last year, I was a little sceptical then as to their ability to spend all that they hoped; and it may be that some lapse would have occurred in any case. But it is only fair to add that, in view of the present financial situation and after reference to the Secretary of State, we issued orders that expenditure not specifically provided for in the Budget should not, save in very special circumstances, be embarked on this year, so that outlay of this description, which would in ordinary years have been found by reappropriation from items where savings were anticipated, has not been incurred.

General Results—Imperial and Provincial.

34. I can now sum up the final position of our revenue account for the current year. As I have shown, the greater portion of the loss of revenue resulting from the war has fallen against the Imperial side, Imperial revenues being more dependent on those resources which are specially responsive to trade conditions; and our expected surplus of £1¼ million has thus been converted into a deficit of £2¾ million. In the case of the Local Governments the total loss of revenue, though widely diffused, has been much less, and the scope for retrenchment was greater, owing to the specially heavy provision made in this year's budget for new outlay. The Provincial account has thus improved, the deficit, *viz.*, drafts on provincial balances, being reduced from the total of nearly £3¼ million allowed in the Budget estimate to about £2¼ million only. Doubtless those Honourable Members who have followed our Railway and Customs returns since the war broke out will be already fully prepared for some such broad results as those which I have just stated, and I think they will agree with

me in not being unduly perturbed at this inevitable outcome of war conditions. On the whole account, that is combining the Imperial and Provincial sides, and taking into account retrenchment of expenditure in relief of loss of revenue, the net deterioration, as compared with our expectations when the budget of the year was framed in peace conditions, is just about £3 million.

Revised Estimate, 1914-15. Ways and Means position.

35. Next as regards the Ways and Means position. Honourable Members will recollect that our main task in preparing our financial programme for the current year was to find means of financing a railway programme of £12 million, in addition to heavy expenditure, amounting to nearly £3¼ million, by Local Governments in excess of the provincial revenues of the year. For these and other less important commitments falling outside the revenue account, we had a satisfactory opening balance to look to, and the promise of a normal surplus in the current year, and of a substantial amount of new deposits in our savings banks which we hoped would be increased by the more elastic rules referred to in paragraph 58 of my last year's speech. For the rest, we proposed to rely, in the main, on a scale of borrowing which had not hitherto been customary. Until the advent of the war, our anticipations promised, as indicated in paragraph 4 above, to be amply fulfilled. There was thus every prospect of our financing the programme of capital outlay which we had laid down for the current year, and of being left with a helpful margin of funds to assist in meeting the requirements of 1915-16. The whole position has, however, been entirely modified by the war. As already stated, our budgetted Imperial surplus of £1¼ million is turned into a deficit of £2¾ million, *i.e.*, a total worseness of £4 million. Under Unfunded Debt, the head into which the savings banks transactions referred to in paragraph 7 enter, the net addition to our resources of over £1¾ million which we assumed in the budget is turned into a net drain amounting to more than £5 million, that is a further worseness of nearly £7 million. In these two ways alone the war has therefore taken from us nearly £11 million of the resources on which we relied for capital outlay on railways and irrigation, for the

construction of Delhi, for the financing of the expenditure of Local Governments from the large balances to their credit, and a variety of other requirements; and we have lost a further sum of somewhat less than £1 million owing to a larger withdrawal from our treasuries of funds deposited therein by local bodies and other parties which are allowed to bank with us.

36. This aggregate loss of approximately £12 million was partly counterbalanced, as I have said in paragraph 4, by an improvement of about £1½ million in the opening balance of the current year, while Local Governments have curtailed their drawings on our balances by £1 million. There has also been a lapse of £303,000 on the grant for the construction of New Delhi, to which I shall refer at a later stage, and one of £370,000 in the capital grant for railways. These improvements, however, still left a large gap to be filled, as will be seen from the statement below which shows in a concise form how the situation has been met:—

[In millions of £]

Outlay.	Budget Estimate, 1914-15.	Revised Estimate, 1914-15.	*Assets.*	Budget Estimate, 1914-15.	Revised Estimate, 1914-15.
(1) Capital outlay on—			(1) From balances ..	4·9	2·6
(a) Railways ..	12·0	11·6	(2) Imperial surplus or deficit of 1914-15.	1·3	—2·7
(b) Irrigation ..	1·2	1·2	(3) Rupee Borrowing ..	3·3	10·6
(c) Delhi	·7	·4	(4) Sterling borrowings ..	5·9	10·9
(2) Repayment of India Bonds, etc.	·7	·6	(5) Unfunded debt ..	1·8	—5·1
(3) Outlay from Provincial balances	3·2	2·2	(6) Famine insurance allotment and minor items.	·7	—·2
(4) Local loans account, Imperial and Provincial	·1	·1			
Total ..	17·9	16·1	Total ..	17·9	16·1

37. Special reference is invited to items (3) and (4) under 'Assets,' which show that our total borrowings at home and in India have amounted to £12¼ million more than our budget provided for. This completely covers the shortage of funds which

we had to meet, and leaves us, for the time being, as I show directly, with very strong cash balances.

In England, the Secretary of State has raised £7 million by India bills in lieu of obtaining about £1½ million by a permanent issue of stock as provided for in the Budget; and has increased by over £2½ million the borrowings through companies which he originally contemplated. In India, besides raising our five-crore loan before the war broke out, we have taken advantage of a spontaneous offer by His Highness the Maharaja Scindia to place 50 lakhs (£⅓ million) at our disposal, and for the rest of our borrowings, namely £7 million, have fallen back upon the Gold Standard Reserve, in which we now hold a large and otherwise unemployed sum of money through the sale of reverse bills and telegraphic transfers, to which I have already referred. Our advances from this source at one time reached a maximum of £8 million. Subsequently £1 million has been paid back, and a further repayment could have been made had we only the requirements of the current year in view.

38. In any case, however, we have many reasons, in conditions like the present, to maintain our balances at a high level. Our resources have to be widely dispersed in order to keep treasuries and savings banks well supplied with funds, so as to meet the claims of depositors or demands for encashment of currency notes, without delay or embarrassment. We desire, too, as I have already said, to avoid, as far as possible, curtailment of our deposits with the Presidency Banks in view of possible trade conditions. We have also been obliged to spend large sums on account of His Majesty's Government in connection with the expeditionary forces, and war-requirements generally, sometime before the outlay could be recovered. Our aggregate cash balances in India and England are consequently now expected to stand at about £21 million on 31st March 1915, as against the budget anticipation of £17¼ million and the £16¾ million which is usually accepted as our normal requirement. As I shall show later on, the excess of some £4¼ million over the latter sum will be fully required next year.

Budget Estimate of Revenue and Expenditure for 1915-16.

39. I now turn to the Budget figures for 1915-16. The general results are exhibited in the statement below :—

[In millions of £]

	Revised, 1914-15.			Budget, 1915-16.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	49·927	30·229	80·156	49·655	30·692	80·347
Expenditure	52·669	32·446	85·115	52·425	31·755	84·180
Deficit (–) ..	–2·742	–2·217	–4·959	–2·770	–1·063	–3·833

40. It will be seen that we estimate for a deficit on the Imperial side amounting to about £2·8 million, and that Local Governments are being permitted to draw on their balances to the extent of £1 million. The aggregate excess of expenditure over revenue on the combined Imperial and Provincial account is thus about £3·8 million, against £5 million in the current year. As already stated, our Budget is based on the assumption that war will continue throughout the year, and on this hypothesis, we must allow for a deterioration of revenue extending over twelve months as compared with the eight months of war conditions experienced in the current year. On the other hand, we may fairly assume that there will be some recovery—of which indeed there are already signs—from the general dislocation of trade which was specially acute in the opening stages of the war, and also, in view of present agricultural prospects, that, apart from the war, the position under such heads as Land Revenue will be better in certain provinces than it has been in the present year. On the whole, therefore, so far as present indications point, we need not anticipate that the eventual general results will differ widely from those of 1913-14.

Revenue—Imperial.

41. Thus, we budget for a total Imperial revenue of about £49¾ million against nearly £50 million taken in the Revised estimate

for the current year. The principal further decreases occur under Customs, Salt and Railways, to which heads I shall presently refer more fully. Military receipts too will naturally suffer from the absence of so many troops. On the other hand, according to present prospects, we look, as already stated, for a large improvement under Land Revenue, of which the Imperial share will be £428,000. Under Opium, we expect a betterment of £242,000, in the anticipation of somewhat improved prices. Our transactions will include a certain amount to be sold direct to the Government of the Straits Settlements, on terms which have now been settled by agreement for a series of years. There is no other important betterment under the principal heads of revenue, which have continued, up to a late stage of estimating, to show the effects of the depression resulting from the war. But some saving (£138,000) will be obtained on the Imperial side by the absence or diminution of certain assignments to Local Government which appear in the Revised.

42. Under Salt, the advance payments of duty in anticipation of enhanced taxation, which have inflated the revenue of the current year as explained in paragraph 30, will tend to depress it in 1915-16, and we have taken the Budget at £315,000 less than the Revised estimate.

43. Under Customs, we anticipate a further decline of £377,000. We have, in this case, to allow definitely for the probable effect of the war on our import trade during 12 months in 1915-16, as against 8 months of the current year. The goods available for import into India are likely to be materially less than in the present year, owing to the stoppage of trade with enemy countries throughout 1915-16 and other restrictions, and also to the partial withdrawal of the industrial population in the other belligerent countries either to the fighting line or to the manufacture of stores and material for war purposes. The set-back to economic prosperity in India itself must also result in some reduction in the demand for imported commodities. On the other hand, the trade routes, it may be anticipated, will continue to be safe throughout 1915-16, and we may look for an appreciable revival of credit and confidence. We have not, therefore, considered it necessary to

write down our revenue very heavily as compared with the Revised except in the two special cases of silver and cotton manufactures. Under the former sub-head, we expect this year a revenue of close on £1 million. This is abnormally high even under peace conditions, and for the coming year we have assumed a yield of £¾ million only. Under cotton manufactures, again, we have provided for a decrease of £100,000 owing to the congestion which has prevailed in the market for some time, which will probably be accentuated in present conditions. On the other hand, in the case of the export duty on rice, we have felt able to assume a substantial improvement (£170,000) on this year's revenue. The export of Indian rice to foreign countries has been specially low this year owing partly to the cessation of supplies to enemy countries, and also to the diversion of shipments to India proper in the early months of 1914-15 as a result of the shortage of crops in Northern India. With the present favourable agricultural outtook, we may expect that this latter factor will be no longer operative.

44. Under Railways, we take the net receipts at £260,000 less than the Revised estimate, and the gross receipts at £35·3 million, or £298,000 less. Here, too, the favourable agricultural outlook, and some degree of general trade recovery, may be expected to go far to counterbalance the loss of revenue in the extra four months during which war conditions are assumed to be operative.

Working expenses are taken at £ 19·9 million or £159,000 more than the Revised. As I have already explained, we could not in any case have hoped that the temporary decline of our railway revenue would be accompanied by a proportionate fall in the cost of carrying the reduced traffic. But apart from that, we have found it necessary to make considerable additional provision for the improvement of the equipment of the railway lines, which was represented to us to have fallen somewhat behindhand in recent years, and to have become a pressing requirement.

With the reduced traffic, the profits payable to companies will also be less and we have provided £197,000 less on this account, thus arriving at the net reduction given above.

Revenue—Provincial.

45. The aggregate Provincial revenue is estimated at £463,000 more than the Revised. Almost the whole of this improvement is contributed by the Provincial share—£379,000—of the increase under Land Revenue to which I have already referred. Apart from this, we cannot look, under continued war conditions, to any strong recovery from the position which the revenue returns for the later months of the present year have disclosed.

Expenditure—Imperial.

46. The total Imperial expenditure for 1915-16 is estimated at about £52·4 million, being £244,000 less than the Revised. Our chief economy occurs under the Military services where we are budgeting for a reduction of £582,000. I shall revert to this branch of expenditure in a separate section of my speech, and need only say here that in the present situation we have thought it incumbent upon us to postpone all military expenditure of an ordinary kind which is not immediately required. We shall be faced with some difficult and pressing problems under this head when the war is over, but the present is not the time and occasion when they can suitably be taken up. Apart from the Military charges, the circumstances of Imperial expenditure do not offer great scope for any drastic reduction of grants. We have, however, curtailed the provision for Imperial Civil Works by some £127,000. We also save automatically (to the extent of £272,000) by the recall of officers from leave. That of course implies an additional charge in India under salaries, but this is chiefly borne by the Provincial Governments. Against these economies, we have to provide an additional £520,000 to meet the interest charges on the borrowing programme which I shall shortly lay before the Council; and Opium expenditure shows a considerable increase, arising from the necessity of supplementing our supply of 'Bengal opium,' which we obtain from the Gangetic valley, by special purchases in Malwa.

The relief from Famine expenditure in 1915-16, while it eases our Budget under one head, adds to it under another, as it requires us to make a larger provision under the Famine Insurance Grant for reduction or avoidance of debt.

Expenditure—Provincial.

47. We estimate this at £31,755,000, or £691,000 less than the Revised and £2,293,000 less than the current year's Budget. As Honourable Members are aware, the fluctuations in the scale of outlay of the Provincial Governments are at present largely dependent, under the conditions established by the special grants of recent years, on the extent to which it is found possible for them to draw upon their large accumulated balances. When this year's Budget was framed, we authorised such overdrawals to the extent of £3·2 million, which has come down in the Revised, as I have already explained, to £2·2 million. We propose in the current year to allow Local Governments to draw on their balances to the extent of about £1 million only.

In present financial circumstances we might *prima facie* have been expected to require Local Governments not to draw on their balances next year at all, *i.e.*, to restrict their total expenditure to the revenue raised within the year. But as I have previously mentioned, Provincial revenues too are being affected by the war, and a restriction such as that suggested would have involved a drastic curtailment of normal standards of expenditure, besides arresting all further immediate development on education and sanitation, and interfering with the *quasi*-commitments into which Local Governments have entered in carrying out a programme of special expenditure on those objects which they had every reason to expect to be able to maintain. We find ourselves obliged therefore to recognise the practical need of some relief in this direction. The curtailment of total outlay which will still be necessary, and in regard to which we have received the most loyal co-operation from Local Governments, has resulted, as is natural, in a large reduction (£1,070,000) in the grants for expenditure on public works. Provision is made, however, for some additional outlay under Land Revenue, Police, and some other heads.

48. We expect that with this restricted programme the aggregate Provincial balances on the 31st March 1916 will amount to £6·3 million. Of this, £2·5 million may be taken as accruing from special grants, mainly non-recurring, which have been made by the Government of India, mostly for expenditure in connection with education and sanitation.

General Results—Imperial and Provincial.

49. Reverting to the table in paragraph 39, we estimate that in 1915-16 the total revenue, Imperial and Provincial, will be £80,347,000, and the total expenditure £84,180,000 resulting in an Imperial deficit of £2,770,000 and a Provincial deficit of £1,063,000, the latter to be met by drawing on the balances to the credit of Local Governments.

Ways and Means Estimate for 1915-16.

50. This brings me to the question of the financing of our requirements in the second year of war. I will first give the main figures in millions of pounds, and then explain what they imply:—

Outlay.			*Assets.*	
Imperial deficit	2·8		From balances	4·5
Provincial deficit	1·0		Rupee borrowing	8·0
			Sterling borrowing	6·3
Capital outlay—			Famine Insurance and miscellaneous items	·4
Railways .. .. .. 6·0				
Irrigation .. .. .. 1·1			Total ..	14·4
Delhi .. .. ·3				
	9·4			
Discharge of debt	1·0			
Unfunded debt	·2			
Total ..	14·4			
Add—Discharge of temporary debt raised in 1914-15 ..	14·0		*Add*—Renewal of temporary debt raised in 1914-15	14·0
Grand Total ..	28·4		Grand Total ..	28·4

51. We have to find funds from which to meet the Imperial deficit of the coming year and the expenditure by Local Governments in excess of the revenue which they expect to raise in the same period. £1 million of debt, mainly in connection with the purchase of the Indian Midland Railway some years ago, is also due for discharge. By way of precaution, too, we are assuming the possibility of a withdrawal of £1 million more of savings banks deposits during the coming year. This counts as a liability against Unfunded Debt. We still get, however, as in normal years, some credits under this head, more particularly the substantial deposits annually paid into the State Provident Funds, so that there is a considerable set-off to the withdrawals from the savings banks for which this estimate makes provision. There remains the head of Capital outlay, under which alone it is optional to us curtail our commitments. We are very reluctant to do this in the case of

Irrigation, and are accordingly providing the entire amount (£1,100,000) which our Public Works advisors consider they can spend. In the case of Railways, however, it is inevitable that some considerable reduction should be made, and in any case, even if funds had been available, it is unlikely that, in the present circumstances of manufacturing establishments at home, anything like the £12 million provided in the current year could again be spent. We have accordingly taken the next year's programme at £8 million. In considering the adequacy of this figure—and I regard it myself as the outside sum which it would be justifiable to provide under present conditions—it must also be remembered that, as stated in paragraph 44, a specially large provision has been made, on the revenue side, for closely connected expenditure on the equipment of our present lines. In the case of Delhi, we have made a very large reduction, confining the next year's grant, as I shall explain in a later section, to a working minimum.

52. The total of these liabilities comes to about £14½ million. In addition, as the statement shows, we have to include, as pending obligations requiring to be dealt with in connection with the coming year's financial programme, the discharge of the £7 million of India bills which the Secretary of State has raised in the current year, and the repayment of the loan of the same amount from the Gold Standard Reserve. Our total obligations are thus raised to some £28½ million.

53. The first of the resources on which we can draw as against these requirements is afforded by the large cash balances with which we shall close the current year. As I have already said, owing to the loans taken from the Gold Standard Reserve, we expect these to stand on 31st March next at about £21 million. Ordinarily we regard £16½ million as a sufficient amount to hold in our treasuries in India and at home at the close of a financial year; and we thus have about £4½ million which can be regarded as available towards meeting our liabilities generally and still leave a little margin over the normal closing balances. We shall also set aside from revenue, under the Famine Insurance Grant head, close on half a million for reduction or avoidance of debt, thus raising our assets to about £5 million. Even so, we are left, however, with some £9½ million still to find, and have also the £14 million of

emporary debt still to consider. The question now is, how is this shortage to be dealt with ?

No additional taxation.

54. The first method of adding to our resources which would naturally suggest itself—one, indeed, which we have very seriously considered—is to follow the lead of the mother country and impose special taxation ; and I have no doubt that the majority of the members of this Council have been asking themselves for some time past what line we shall take on this question. Those who have followed my remarks on the revenue position will, however, have already had their anxiety relieved. We do not propose on this occasion to raise any money by increased taxation. We should not hesitate to do so to meet a deficiency in revenue which promised to be of a more or less abiding character. But the present circumstances are altogether peculiar. We know that, ordinarily, we can count on surpluses. India, too, has a very small unproductive debt ; and, with trade conditions depressed, and the present abnormal rise in food prices in a large part of the country, we have come to the conclusion that we ought not to add to existing taxation unless it is absolutely necessary. We hold that this necessity has not yet arisen, since the deficits of the current and coming years are, as already stated, entirely the product of special and temporary circumstances ; while, as regards ways and means, we see our way, in spite of these deficits, to financing all outlay immediately necessary. We have to bear in mind, too, in dealing with an essential point of policy like this, the possibility that an improvement of conditions, whether by the conclusion of peace or otherwise, may, after all, take place sooner than we are yet entitled to assume. When this occurs, we shall, I have no doubt, rapidly regain at any rate a large portion of the savings banks deposits which have been withdrawn from us, and may hope for improvement in other directions as well.

Borrowing programme for 1915-16.

55. I return, then—the taxation alternative being rejected—to the question of how we are to finance the needs of the coming year. In the first place, we propose to continue the loan of £7 million from the Gold Standard Reserve and leave it still outstand-

ing on the 31st March 1916. As I have already said, the money we shall thus employ would otherwise lie inert and the proposed transaction makes no difference to our actual stock of gold or our freedom to use it in supporting exchange. It merely requires the transfer from the Gold Standard to the Paper Currency Reserve of a certain amount of the gold we should otherwise hold in the former, since the gold thus added to the Paper Currency Reserve will enable the transfer therefrom of a corresponding quantity of rupees in aid of our Treasury balances.

The Secretary of State also intends to renew in 1915-16 the £7 million of India bills which he has raised this year. This disposes of the temporary debt for the time being, but still leaves us the original £9½ million to find.

56. We propose to obtain £3 million (4½ crores) of this amount in India. We shall of course raise this by a public loan if, when the time comes, this is found to be feasible. We raised Rs. 5 crores in the current year and with great success; but that was before the war, and I fully recognise that the circumstances are now entirely different. I must therefore in any case reserve the consideration of the time and the best method of borrowing in India next year, including, that is, the terms to be offered and the character of the loan. I recognise too that the circumstances prevalent in July, when we usually float our loans, may prove to be so unpropitious that we may find it desirable to have recourse to other methods for raising either a part or the whole of this amount: for example, one alternative open to us might be to increase our borrowing from the Gold Standard Reserve.

57. In addition to the funds which we thus find in India, it is the Secretary of State's intention to raise £6½ million by fresh borrowing in England, either direct or through the agency of companies working State lines. I should add, however, as regards this, what I have already made clear as regards rupee borrowing, that this announcement is subject to the usual reservation that the amount may be varied later on if circumstances should render this advisable.

58. To sum up this examination of a complicated and difficult position, I may briefly state that we propose a reduced but still

considerable Railway programme, a full standard of expenditure on Irrigation, and a minimum outlay on Delhi; while to meet our capital outlay and revenue deficits and our other various requirements, we contemplate renewing the temporary loans raised in the current year, and finding a further £9½ million by additional borrowings, whether permanent or temporary, in England or in India. We thus put ourselves in a position to finance all requirements with which, as far as we can at present see, we are likely to be confronted in the coming year, while at the same time providing for the maintenance of an adequate closing balance.

59. I have not taken into account in the above calculations the £4 million up to which the Secretary of State has permitted us to reduce the cash holdings of the Paper Currency Reserve. This money will be primarily held available for loans to banks for the encouragement of credit and trade, without reducing our Treasury balances beyond what is prudent, while if there is any remainder it ought to be treated as a special reserve against unforeseen contingencies. In a year in which there may be so many surprises, it is most desirable to have a reserve of this character.

Remarks on certain special heads.

60. I now furnish some supplementary information in regard to certain special and important heads.

A.—Military Services.

61. The table below shows the gross and net expenditure on Military Services for the coming year and the four years preceding:—

—	Gross.					Net, i.e., deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	All Military heads.
	£	£	£	£	£	£
1911-1912	19,536,546	450,728	909,657	4,706	20,901,637	19,558,580
1912-1913	19,576,526	479,328	887,379	9,267	20,953,100	19,565,466
1913-1914	19,789,239	512,845	947,297	16,384	21,265,765	19,896,113
1914-1915 (Budget) ..	20,305,800	504,900	1,022,400	33,000	21,866,100	20,500,000
1914-1915 (Revised) ..	20,277,200	484,700	1,017,000	23,500	21,802,400	20,486,700
1915-1916 (Budget) ..	19,831,100	623,800	744,300	21,100	21,220,300	20,000,000

62. The net expenditure in the current year is expected to fall below the Budget provision framed in March last by £13,000 only, due to an anticipated decrease of £64,000 in expenditure, partly counterbalanced by a fall of £51,000 in receipts. The war has necessarily affected the Military estimates of the year in a very considerable degree. On the one hand it has led to some temporary savings in charges as a consequence of exchanges and re-arrangements of troops, of the partial suspension of the Arms Traffic operations in the Persian Gulf, and of the usual trooping service, and also with reference to diminished supply of stores from Europe. *Per contra*, extra expenditure had to be incurred for the protection of India, and in connection with the interment of citizens of hostile countries; the prices of food supplies throughout the year show an increase; and the receipts from payment-issues of clothing, provisions, etc., have fallen below the normal standard.

63. For the coming year the net Military expenditure has been fixed at £20 million, or £487,000 lower than the Revised, and £500,000 less than the Budget provision of the present year. In consequence of the war, expenditure is being restricted to what is considered essential for the maintenance of efficiency and the protection of the country, while a further fall in receipts must be anticipated and has been taken into account. Provision has been made for a continuance of work on certain Royal Indian Marine vessels now on order, for the improvement of the accommodation of Indian combatants and non-combatants, and for progress with the new cantonment of Delhi. A considerable amount of expenditure usually incurred on trooping and the prevention of gun running on our borders temporarily disappears. The trend of food prices, however, continues upward, and this has been provided for by a 5 per cent. increase on the Budget provision of 1914-15 on this account.

64. The figures given above do not include very considerable expenditure which is being undertaken on behalf of the Imperial Government, in the matter of the supply of munitions of war and other stores to the forces of the Empire engaged in active operations, since such outlay is made good to us by His Majesty's Government.

They do, however, include—and I desire to lay special emphasise on this fact—the sums which, under arrangements with His Majesty's Government, initiated by a Resolution brought forward in this Council last autumn, India contributes towards the cost of the war, that is the portion of the total expenditure incurred on the expeditionary forces despatched from this country which she would have had to defray had they remained in India under peace conditions. These arrangements, I may remind the Council, have received constitutional ratification by Resolutions passed in both Houses of Parliament. Your Excellency, speaking in this Council on the 8th September last, mentioned that, on a rough estimate, these arrangements would cost India about £1 million during the current year. That estimate, however, was framed with reference to the expeditionary force we originally sent to Europe. The scale and the directions in which troops from India have since been utilised for the operations which the armies of the King-Emperor are carrying on against his enemies in various parts of the world have since been greatly enlarged; and we now anticipate, though the complicated calculations involved are still subject to further examination, that India's contribution towards the cost of the troops she has furnished will amount to £1·0 million during the current year, and to £4·8 million in 1915-16, on the assumption, which has governed our estimates throughout, that the war will continue to the end of March 1916.

65. The figures just given do not, however, represent the full measure of India's offering towards the expenses of the war. The Indian Princes who have placed their Imperial Service Troops at our disposal in connection with the expeditionary forces are also bearing the normal charges which would fall upon them in peace time, only the additional or war charges being met by His Majesty's

Government. Further, some of the Princes have also made generous pecuniary contributions towards the general cost of the war; and I may make special mention here of the fact that His Highness the Maharaja of Mysore, as indicated in Your Excellency's speech to this Council on the 8th September, has given Rs. 50 lakhs (£333,000) in this way, while His Highness the Nizam of Hyderabad has made a contribution of Rs. 60 lakhs (£400,000). Other similar contributions bring such aggregate donations to £768,000, of which we expect that £480,000 will be paid in the current year, and the balance in 1915-16. Though these loyal and spontaneous contributions are, in the first instance, paid in to us, we have no intention of deriving any benefit therefrom. They will be passed on to His Majesty's Government by an equivalent deduction in the charges we should otherwise have to make against them in connection with special war expenditure.

B.—Famine Relief.

66. Speaking at this time last year, I said that actual famine conditions in the United Provinces were then confined to four districts and that scarcity had been declared in seven others. To the scarcity districts two were subsequently added, but the afflicted area has fortunately been much less than we at one time feared and, although the calamity has been a severe one, special measures were only found necessary in an area of about 20,000 square miles with a population of nearly 7½ millions.

The number on relief of all kinds reached a maximum of 219,000 at the end of May, but with the advent of the monsoon the number fell rapidly and operations were finally closed down in October. The March rains and a good monsoon helped matters, but, apart from this, distress was confined within comparatively narrow limits not only by the manner in which relief was distributed, by fodder concessions, by liberal *takavi*, and by the suspension and remission of revenue; but also, we are told by Sir James Meston, by the remarkable capacity which the people themselves have shewn in facing their troubles without direct measures of famine relief. This he ascribes not merely to a succession of excellent seasons, but to a widespread confidence, based on experience, the Govern-

ment will come to their aid when real necessity arises, and to a stronger power of resistance, due to something more than purely temporary causes, among nearly all classes of the people.

I need not refer to the affected areas in other parts of India, as nowhere was distress anything like so widespread or severe as in the United Provinces.

67. The Budget estimates for the current year provided for an outlay of £299,000 of famine relief, mainly in the United Provinces: the probable expenditure is still estimated at £290,000 of which £106,000 will be borne by Provincial revenues and the balance of £184,000 will fall on Imperial. Agricultural prospects in the areas which were affected by famine are now very satisfactory, and as the estimates for next year are as usual framed on the assumption of a normal monsoon, no outlay on relief is anticipated in that year apart from some small expenditure (about £7,000) in adjustment of this year's accounts.

68. I explained in paragraph 41 of my speech introducing the last Financial Statement that the amount available from the Famine Insurance Grant of £1 million for the reduction or avoidance of debt, after providing for an expenditure of £500,000 on protective works, varies with the actual outlay on famine relief in each year. The amount available for that purpose is estimated at £210,000 in the current year and £493,000 in the next, of which £15,000 and £328,000 respectively, will be charged in the Imperial section.

69. In paragraph 42 of the same speech, I referred to the system of Provincial famine credits, and in a debate in this Council on the 7th March 1914, I promised that I would consider the possibility of modification in the application of this as between the various Provinces. I have fulfilled that promise and, as the result of the investigation made, we have put suggestions to the Local Governments for the simplification of what is now a very complicated system. After full consideration of their replies we shall decide on the precise action which may be necessary and refer the matter to the Secretary of State.

C.—Expenditure from Special Grants, Education, Medical, etc.

70. I went into this matter fully last year, and on the present occasion I need only give a table similar to that exhibited in paragraph 46 of my last year's speech :—

[In thousands of £]

	Total Grants given (1911-12 to 1915-16).		Total Expenditure incurred* (1911-12 to 1915-16).	Balance expected to be available on 1st April 1916.
	Recurring.	Non-recurring.	Non-recurring.	Non-recurring.
(1) Education	768	3,166	2,078	1,088
(2) Sanitation	245	1,723	1,112	611
(3) Medical Relief, etc.	..	58	53	5
(4) Agriculture, etc.	..	177	166	11
(5) Grants for other special purposes.	..	1,545	1,416	129
(6) Grants for general purposes—(Discretionary grants).	..	667	388	279
Total ..	1,008	7,336	5,213	2,123
Add—Savings on recurring grants during foregoing period (about)				395
Total amount expected to be available from special grants on the 1st April 1916				2,518

The large balance still in hand is in considerable measure due to the fact that, as already stated, we have found it necessary, in existing circumstances, to debar Local Governments from drawing on their balances with us during the coming year beyond an aggregate amount of about £1 million.

D.—Financial position of the Provinces.

71. The new form of Statement D, to which I have already referred in paragraph 22, exhibits the general financial condition

* Non-recurring figures only are given, as the recurring grants are treated as having been fully worked up to, any savings obtained from those grants in particular years being added at the foot of the Statement.

of the Provinces so fully that I need not make any explanatory comment. But it is desirable to say, with reference to the concluding remarks in paragraph 49 of my last year's speech, that we have decided, with the concurrence of the Local Governments concerned, to extend for the present the temporary financial settlements with Bengal, Behar and Orissa and Assam, which would normally have been put on a permanent basis from the 1st April next. The reason is, of course, that the present time is not an opportune one for dealing with permanent settlements, which can be much more safely framed when the Government of India are in a normal financial condition.

72. We have, however, made a modification in the Burma settlement. I mentioned in paragraph 24 of my last year's speech that we had under consideration a proposal to make some addition to the resources of the Burma Government, and that we had in the meantime given them a non-recurring grant of £100,000. We have now decided, with the approval of the Secretary of State, to make this grant a recurring one, since it was found, on careful examination of the calculations upon which the existing financial settlement with Burma was concluded, that the method adopted was not so favourable to the Local Government as was the case in the permanent settlements concluded about the same time with other provinces. Our present grant is to afford redress in this respect and, as I indicated last year, implies no departure from the general principles upon which our permanent settlements with the provinces are based.

73. Lastly, I may say that we have effected an arrangement with the Punjab Government by which that Government hands over to us a crore of rupees from its very large balances (which have been obtained in great measure by non-recurring receipts from the sale of Government lands) in exchange for a fixed assignment of Rs. 3½ lakhs per annum. It will be realised, of course, that, as the Provincial balances form part of our general resources, this arrangement does not put an additional crore of rupees into our pockets, but merely saves us from being drawn on to that extent at some subsequent date.

E.—Railways (Capital Outlay).

74. The following statement gives the figures of railway capital expenditure on State-owned lines included within the Railway programme for the coming year and the four years preceding :—

—	1911-12.	1912-13.	1913-14.	1914-15 (Revised).	1915-16 (Budget).
	£	£	£	£	£
Open Lines including rolling stock.	5,058,390	7,134,200	10,303,100	10,372,700	6,947,000
Lines under construction—					
(a) Started in previous years..	2,403,853	2,658,700	1,871,500	1,259,700	719,700
(b) Started in current year ..	452,150	103,200	131,700	..	333,300
	7,914,393	9,896,100	12,306,300	11,632,400	8,000,000

As I have already explained, the financial position necessarily requires a material curtailment of the Railway programme for 1915-16 as compared with the figures reached in the three preceding years. The greater part of the money included within the reduced programme is as usual devoted to the improvement of open lines and rolling stock.

75. As regards railways under construction, the Lower Ganges Bridge, which has for the past few years made so heavy a call upon our resources, will be opened for traffic in a few days, and the outlay required for its final completion is very small. The Itarsi-Nagpur Railway is not yet completed, and we propose to spend £333,000 on this important project in order that, if possible, it may be opened to public traffic before the close of the next financial year. The only other important lines still under construction are the Burdwan-Howrah Chord, and the scheme for an overhead connection of the Great Indian Peninsula Railway in Bombay with its Harbour branch. These are both equivalent to works of open line improvement, since they are primarily designed

for the relief of traffic on existing routes, and we propose to allot funds which will permit of a full rate of progress being maintained throughout the year.

We have also reserved funds for several new projects. Among these, the Vishnupur-Santragachi Chord is, like the Burdwan-Howrah, primarily intended for the relief of the existing lines between the coal fields and Calcutta. The Dholka-Dhanduka Railway, again, is a project for which we made provision in our programme of the current year, but the commencement of which had for unavoidable reasons to be deferred. Provision is also made for the last section of the Southern Shan States Railway. The construction of this important pioneer line has been completed up to the plateau which divides the Inle valley from the rest of Burma, and it was at one time proposed that the construction of the remaining section, between the plateau and the Inle lake, should be temporarily deferred. It has been represented, however, that the further development of the Southern Shan States will be seriously hampered if this extension is not carried out at once, and the matter is now being taken up.

76. We are thus still able to provide for an appreciable amount of railway extension at the cost of Imperial funds; while the progress of construction by the agency of private enterprise and District Boards, though retarded by the war, will not by any means be stopped. Last year I informed the Council that in 1913-14 seven different undertakings, with an intended mileage of 292, had been sanctioned for construction, either under branch line terms or as feeder lines financed by District Boards in Madras, and, but for the war, there would doubtless, as I anticipated then, have been at least as good progress this year, for in its first six months branch line companies had been successfully floated for the construction of 172 miles of railway. Since then, in spite of the war, capital required for three branch lines of railway, involving a mileage of 62, has been successfully raised, while several District Board projects are likely to mature in the near future.

77. The following figures show the capital outlay on all State lines up to the end of each year from 1911-12 and the net

return obtained after deducting working expenses and interest charges :—

[In thousands of £]

—	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
Capital at charge at end of each year.	831,247	840,103	851,302	861,756	868,513
Net working profit from railways excluding interest charges.	15,813	17,272	17,616	15,102	14,774
Percentage of net working profit to capital outlay.	4·77	5·08	5·01	4·18	4·01
Net working profit from railways after meeting interest charges.	3,788	4,808	4,799	1,914	1,179
Percentage to capital outlay of net profits after meeting interest charges.	1·14	1·41	1·36	·53	·32

78. I have amplified the statement, as compared with the information given last year, so as to discriminate the profits obtained before meeting interest charges from those finally arrived at by the inclusion of the interest burden. I may explain too that the capital outlay now shown represents the amount which it has actually cost Government to acquire and construct its railways, including the portion of the liability in connection with purchased lines which remains to be discharged by the operation of annuity and sinking fund payments. In the case of purchased railways, it has hitherto been the practice to show in the capital outlay the capital issued by the companies before purchase instead of the sums which it has cost Government to acquire the lines. The latter figures are what we are concerned with in working out the profit we obtain from State outlay, and I have substituted them for the capital issued by the companies in arriving at the figures shown in the foregoing table. I have also deferred to an occasional criticism of our figures by deducting debt which has been extinguished by the operation of annuity and sinking fund payments.

79. The final net profit on railways was estimated in the current year's budget at 1·14 per cent. of the capital on the method then adopted, and would have been 1·08 per cent. on the altered basis

above explained. We now estimate it at only 0·53 per cent. this year and 0·32 next, the result, of course, of the falling off in net railway earnings which I have already dealt with in my review of the revenue estimates. It must, however, be remembered that, as I said last year, the foregoing figures include some capital outlay on protective railways, and also that, in accordance with the instructions of the Secretary of State, the interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

F.—Irrigation (Capital outlay).

80. The financial position of our great irrigation undertakings may be gathered from the following table, which brings up to date the information given in previous Financial Statements. The figures are in thousands of pounds.

Particulars.	1911-1912.	1912-1913.	1913-1914.	1914-1915. (Revised)	1915-1916. (Budget.)
Productive Works.					
Capital outlay to end of each year	31,929	33,347	34,645	35,823	36,931
Total receipts, including land revenue due to irrigation ..	3,662	4,065	4,338	4,339	4,357
Total expenses, including interest on debt	2,165	2,263	2,306	2,391	2,428
Net profit	1,499	1,802	2,032	1,948	1,929
Percentage of net profit to capital outlay	4·70	5·40	5·87	5·44	5·30
Protective Works.					
Capital outlay to end of each year	3,804	4,205	4,796	5,354	5,849
Total receipts, including land revenue due to irrigation ..	71	81	112	102	115
Total expenses including interest on debt	165	188	213	239	257
Net loss	94	107	101	137	142
Percentage of net loss to capital outlay	2·48	2·55	2·10	2·56	2·43
Minor Works and Navigation.					
Direct receipts	247	266	263	273	28
Expenditure	836	842	914	1,021	943
Net loss	589	576	651	748	666

81. Taking productive, protective and minor works together, on the 31st March last, 61,864 miles of main and branch canals and distributaries had been constructed, which will, it is expected, be increased to 62,901 miles by the end of the current year. They commanded an area of more than 50 million acres of culturable land, of which more than 24 millions were irrigated in 1913-14, and an almost equal area during the current financial year.

82. In addition to the canals in use, there are 41 major projects which are either under construction, awaiting sanction, or being examined by the professional advisers of Government. Of these, 20 are productive and 21 protective; they are designed to irrigate about 9½ million acres at an aggregate cost exceeding £39 million.

83. No new works of any magnitude were sanctioned during the current year, but a large project of the protective class, known as the Gokak extension scheme, is awaiting the orders of the Secretary of State. This work is estimated to cost about £1·3 million. It will irrigate some 182,000 acres in parts of the Belgaum and Bijapur districts of the Bombay Presidency, including Kolhapur and certain adjacent native states.

84. None of the large projects mentioned in paragraph 73 of my speech last year have progressed to a stage at which they can be put up for sanction. The Sukkur Barrage scheme is undergoing fresh investigation, and the questions involved in the Cauvery scheme are not yet fully settled. The Kistna, Sarda, and Sutlej Valley projects are being investigated by the Local Governments concerned, while the Koch dam scheme is now before the Government of India.

85. The Triple Canal project in the Punjab is the most important work at present under construction. Of the three canals constituting this great work, the Upper Chenab and Lower Bari Doab, although not yet finished, are actually in use and are serving considerable areas of *kharif* crops. Extensive *rabi* irrigation will not be possible until a sufficiency of water becomes available in the cold weather, through the opening of the Upper Jhelum canal, the

third link in the chain. This canal was expected to be in operation last autumn, but owing to damage to the head works caused by an unfortunate flood which occurred early in 1914, it has been necessary to postpone its opening till October 1915.

Arrangements are now in progress for colonising the extensive waste land commanded by the Lower Bari Doab canal, and already some auction sales have taken place. In the North-West Frontier Province the Upper Swat canal was opened for irrigation in April 1914, and in the Central Provinces the Mahanadi canal has begun supply for irrigation. While numerous tank works exist in this province, this is the first canal system to be constructed there. Good progress has also been made on the Wainganga canal and the Tendula reservoir.

86. In the United Provinces, progress is being made with the construction of permanent head works for the Ganges canal at Hardwar, a measure which will greatly increase the efficiency of that system.

In the Bombay Deccan, two important protective works, the Pravara and Godavari canals, are nearing completion, while the Tribeni canal in Bihar and Orissa has been completed.

G.—Delhi expenditure.

87. The expenditure under the capital head, "51—Initial expenditure on the new Capital," during the current year will, according to present expectations, amount to £363,000 as compared with the budget provision of £666,000. As I said last year, the exact degree of progress to be expected in work immediately connected with the intended buildings could not be settled with any precision until the project estimate had been fully considered and eventally sanctioned. If the somewhat conjectural budget estimate has thus proved to be unduly sanguine, the cause is to be found mainly in the care which has been exercised in considering the various main projects before expenditure was incurred. Thus, in the case of the irrigation scheme for the new city, it was decided to consider several alternative methods of solving the

problem before setting work in hand, and the allotment for irrigation works thus remained unutilised. Similarly, work cannot safely be commenced on the larger sanitary projects, such as water supply and sewerage, until the detailed plans and estimates have been prepared and sanctioned, and much of the time of the Delhi Committee's staff has been occupied in work of this kind. Moreover, in view of the outbreak of war, we have welcomed a slower rate of progress than was originally contemplated. The lapse which has occurred is a useful addition to our general resources, and the avoidance of large commitments in the current year has facilitated the curtailment of the grant in 1915-16, to which I shall shortly refer.

88. As regards work done in the current year, the preliminary task of preparing the site by filling up depressions and removing excrescences has been vigorously prosecuted, and is now well on towards completion. Nearly a third of the works expenditure has been absorbed in this and other preliminary work. More than a third, again, was incurred on the purchase and erection of the machinery and plant required for construction purposes, and the scheme for the supply of electric power for these purposes is now completed and in operation, while some 28 miles of construction light railway have been laid. The Committee have also completed construction roads on the alignment of the future permanent roads. Work has been started on the foundations and basements of the Secretariat, and 6 houses for gazetted officers and over 200 for clerks are already in course of erection. There has been some small expenditure on the acquisition of further land.

In the special circumstances of the present time, we have thought it desirable to reduce the grant for the coming year to a minimum. The Budget accordingly includes a provision of £267,000 only, which will suffice to carry on, in some degree, the work already in progress, and so obviate the deterioration of material and the disbanding of establishments.

89. In accordance with the undertaking given by the Government of India on previous occasions, a *pro formâ* account of expenditure on Delhi and the Delhi province is published in an

appendix to the Financial Secretary's memorandum, together with a prefatory note explaining its scope and the relation between it and our regular accounts. As Honourable Members will see from the prefatory note, the form in which the Delhi accounts are now published was approved by the Comptroller General before its submission to the Secretary of State, who has telegraphed his general acceptance of the proposals put to him in this connection.

Cash Balances, Secretary of State's Council Drawings and Exchange.

90. I have dealt with these matters in a previous portion of my speech and need only remind the Council of the following facts :—

(1) We budgetted this year for an aggregate closing cash balance of £17¼ million, *viz.*, £12·4 million in India and £4·9 million in England. We now expect the total balance to be a little over £21 million, *viz.*, £13·8 million in India and £7·4 million in England.

(2) We estimate that the coming year will close with a practically normal cash balance of about £16½ million, *viz.*, about £12½ million in India and about £4 million in England.

(3) The Secretary of State's drawings were estimated in the current year's Budget at £20 million. For reasons already explained, it is now estimated that he will only have drawn £6·9* million against Treasury balance, while on the other hand we shall have sold £8·7 million of reverse bills and telegraphic transfers. The Secretary of State will, however, have obtained further resources amounting to £8·7 million by recovery from the War Office of sums expended in India on behalf of His Majesty's Government, besides a sum of £1·6 million by transfer from the Paper Currency Reserve in London and by gold remittances.

91. Postulating the continuance of war conditions, we estimate for the present that the amount up to which the Secretary

* Besides £600,000 on account of the Gold Standard Reserve—*vide* footnote to paragraph 10 *supra*.

of State will require to draw in the coming year will be £7·7 million only, since he will also be able to finance himself to the extent of £8·4 million by recoveries from the War Office of the character mentioned above, and the Home charges will be less than usual owing to the reduced Railway programme. As usual these announcements are merely provisional, and full discretion is retained to vary the amounts in such a manner as may be found advisable.

92. The average rate of exchange during the present year, calculated on the Secretary of State's drawings, is taken at 16·017 pence per rupee.

Currency and Coinage.

93. I have dealt so fully with questions of exchange and currency in the earlier part of my speech that I need not now dwell on the subject at any length. I must, however, refer to the final Report of the Royal Commission on Indian Finance and Currency, which had not been received at the time I presented the Financial Statement of the current year. We have welcomed it as a pronouncement of the highest interest and value, and as affording ample vindication of the general policy of the Government of India in matters of finance and currency in past years. I do not enlarge on the particular recommendations made as they are still *sub judice*. Last summer we referred them for the opinions of Local Governments and representative commercial institutions, but meanwhile war broke out, and acting upon a suggestion which some of the authorities consulted themselves put to us, we told them that the expression of their views might be deferred until normal conditions had been restored, so that both they and we might bring to bear upon these questions the valuable practical experience which would meanwhile have been gained from the present crisis. Provisionally, however, and without prejudice to the final settlement, we have adopted two of the Commission's proposals by replacing the silver previously held in the Gold Standard Reserve in India by gold, and by taking power to increase the fiduciary portion of the Paper Currency Reserve by £4 million.

We have also, as I have already said, given a public and unqualified assurance of our determination to support exchange by all the means in our power, thus adopting, a third and very important recommendation with an emphasis that gives it definite finality.

94. Before the war broke out, we also had under our consideration certain questions connected with the paper currency, the two most important being, perhaps, first, a radical improvement in the form and design of our currency notes—a matter which we have now had to set aside for a time owing to the crisis; and, second, the adoption of measures to facilitate the encashment of notes and so extend their use. As regards this latter question, the war crisis, instead of being a stumbling block, appears to be likely to hasten a solution. In the period of general apprehension and incipient panic which immediately followed the outbreak of war, we regarded it as our foremost duty to secure the unimpeded encashment of our notes in every practicable way; and I think we have had our reward in the confidence which this policy has gained for us. It will be our object, as far as is feasible, to maintain, as a permanent measure, the facilities which we have granted in this period of emergency, and gradually to improve and develop our administrative arrangements with this end in view.

95. As regards gold, our existing stock has naturally, in the conditions of the present year, not been augmented to any material extent from outside, and the net private imports of sovereigns and half-sovereigns in the present year are, so far, but little in excess of £ ¾ million. As, however, I have already stated, we now hold in India a large stock, namely £ 10 million, which we are in a position to use for the support of exchange, should circumstances at any time require this.

There has also of course been no further rupee coinage, and the growth of the Gold Standard Reserve has thus been limited to the amounts obtained as interest on the invested portion. On the other hand, the value of the securities held in the Reserve has been written down with reference to the market prices ruling at the beginning of January. The total amount at credit, in England and India combined, thus stood on the 31st January last at £ 25·6

million. The sale of sterling bills to the extent of about £8¾ million has of course implied a transfer of that amount from the Reserve in England to that in India. But the Home balance, which amounts, at the present valuation to about £13 million of gold and sterling securities, is still strong, and can be supplemented, if occasion requires, by the shipment of our gold from India. Meanwhile exchange has gone above par, and for several weeks past the demand for reverse drafts has wholly ceased.

Public Debt of India.

96. I should like, in drawing to the conclusion of this speech to add a few words on the question of India's financial preparedness for war. I said at the outset that our system here has been subjected to a supreme test. If we win our way through this crisis without drawing upon other resources and other credit than our own, our success will be due to the wise dispositions and the financial self-denial in the past which have built up for India a position of quite exceptional strength. With our restricted money markets here, we stand in need of exceptionally large liquid resources immediately available, and these we possess in our Treasury balances, our Paper Currency Reserve, and our Gold Standard Reserve, the combined efficiency of which is much enhanced by the elasticity of our system, under which, in periods of emergency, one reserve can freely assist another. But more important still is the credit which India has established, through good and evil times alike, by restricting her outlay to her available means, and so avoiding the accumulation of wasteful debt. Almost the whole of her debt today represents productive outlay, normally yielding a return far in excess of the interest which she has to pay on the amount borrowed; sufficient indeed to cover also the interest on the small margin of debt which can be described as unproductive, and still to leave an ample margin. She is thus entirely exempt from the dead weight of interest charges which hamper the finances of most Western countries, and will hamper them to a vastly increased extent by the time this war is finished.

97. The subject was discussed by my predecessor in introducing his Financial Statement for 1909-10. In present circum-

stances it possesses, I think, a special interest and relevance, and I have thought it worth while to bring up-to-date and present again the figures which he then gave:—

[In million of £]

	Ordinary debt.	Productive Public Works Debt.			Grand total of debt (columns 1 and 4)
		Railways.	Irrigation.	Total.	
	1	2	3	4	5
On 31st March—					
1888..	73·0	59·2	17·3	76·5	149·5
1893..	65·0	91·0	19·3	110·3	175·5
1898..	70·0	106·0	21·7	127·7	197·7
1903..	59·1	128·1	24·8	152·9	212·0
1908..	37·4	177·7	29·9	207·6	245·0
1913..	25·0	211·8	37·6	249·4	274·4
1914..	12·8	222·0	39.4	261·4	274·2*

I may explain that for the purpose of these figures rupees have been uniformly converted into pounds sterling at the rate of Rs. 15 to the pound.†

98. It will be seen that out of a total debt of £274 million at the end of March last, only about £13 million represented ordinary or unproductive debt. The annual interest on the latter was £$\frac{3}{4}$ million only, and on the productive debt about £8$\frac{1}{2}$ million, so that our total interest charges amounted to some £9$\frac{1}{4}$ million. Railways and Irrigation works in the same year (1913-14) yielded us a return of £15$\frac{1}{4}$ million. Thus we still had left some £6 million of clear revenue from our great capital undertakings, after meeting the interest charges on our entire public debt.

* The reduction of total debt here shown is due to the discharge of debt (India bonds and debentures of purchased railways) exceeding the rupee loan of the year (£2 million). There was no issue of India stock in 1913-14.

† I mention this, as, in the Finance and Revenue Statistics of British India, the compiler, prior to the year 1899-1900, obtained his sterling figures by conversion of rupees at the rate of Rs. 10 to the pound, and thus introduced some superficially confusing results.

99. These figures refer, of course, only to our permanent or funded debt. We have also a certain amount of unfunded debt and other floating liabilities representing savings banks deposits, deposits of State provident funds, balances of local bodies, and so forth, which amounted at the end of 1913-14, to about £33¼ million. On the other hand, we had due to us on the same date a considerable body of loans given to agriculturists, local bodies etc., which at the end of 1913-14 aggregated £12¾ million. Our indebtedness outside our regular loans was thus represented by a net figure of £20½ million—a sum which may properly be included in the reckoning, but does not materially affect the broad results already brought out.

100. This then represents the position which India's debt account had attained at the moment when normal conditions were interrupted by the outbreak of war. It is because this position was so strong that we can view without undue disquiet some considerable temporary addition to our debt. It has also to be remembered that, in so far as the borrowings of the war period have been necessitated by the repayment of our savings banks depositors, they represent a discharge of unfunded debt, and these two sets of transactions, namely the drain on the savings banks and the corresponding borrowings, leave our debt position unaltered.

101. While, however, our general position is one on which we may congratulate, I will not say ourselves, but at any rate our predecessors, we must be careful not to allow it to be impaired too readily even by an extraordinary emergency such as this. For this reason, we have had, reluctantly, to reduce to some extent the provision for material and social development on which, in a succession of prosperous years, India has grown accustomed to rely. We have not proposed additional taxation to make good deficits which, we hope, will prove to be temporary only. But, as I have already said, we should not hesitate to do so, if it appeared later that our permanent revenue position was seriously threatened. We must also remember that when the war is ended some of its effects may endure for some time to come, and in particular, that we shall then have to face the question of dealing with the temporary debt which we are now accumulating.

102. In conclusion, I must express my acknowledgments to the officers of the Finance Department for the way in which they have dealt, in their various spheres, with a set of new and difficult conditions, which in many cases have added materially to their work and anxieties. I am deeply indebted to their loyal and efficient aid.

W. S. MEYER.

Delhi, March 2nd, 1915.

SPEECHES IN LEGISLATIVE COUNCILS, ETC.

THE BUDGET, 1916-17.

Extract from the Proceedings of the Council of the Governor General of India, held at Delhi on Friday, 24th March 1916.

The Hon'ble Mr. T. W. Birkett:—"My Lord, I rise to congratulate the Finance Minister on his Budget, and to say a few words thereon. The approval which has been accorded to it by all communities throughout India must be a source of great satisfaction to the Hon'ble Sir William Meyer. For myself, I can only hope that the surplus he has budgetted for will be realised, as in these days of war when large payments may suddenly have to be made, it is most important that the balances of the Government of India should be maintained at a substantial figure.

"With regard to pearls, I think we are all sorry that the duty on these luxuries could not be maintained. As it is, I thank the Hon'ble Sir William Meyer for so promptly exempting them from duty, as otherwise a large and valuable trade would, I think, have been lost to India.

"With regard to the new rupee loan, it should be possible, I think, to raise all the amount budgetted for, but until the terms of coversion and the rate of currency of the new loan are known, it is impossible to say what measure of support these proposals will obtain. I am confident, however, that our able Finance Minister will be able to satisfy investors, and that the loan will be a success. If, however, the public are going to be placed in a position to take full advantage of the conversion scheme, the utmost consideration will have to be given to intending investors by the Banks, and to the Banks, by Government.

"The Hon'ble Finance Minister has allowed an allotment of only 3 millions to railways, which will be almost entirely spent on

open lines. Taking into consideration all present circumstances, this figure must be taken as a reasonable one, but particularly so as, owing to the difficulty of obtaining material from Home, more could not be spent, and even if material could be obtained, the very high cost would prove a too prohibitive tax on permanent capital. In this connection, I would, however, like to say this. It is of supreme importance that the trade in this country is carried on, not only the internal trade, but also the foreign trade, which at present is of such consequence to Great Britain and her Allies. We in Bombay are faced at present with a coal famine, and are finding great difficulty in getting down sufficient supplies, not only of coal, but of manganese ore, the latter of which is so badly needed at Home. One of the reasons for the difficulty is that the doubling of Great Indian Peninsula Railway has only been completed to Badnera. The Badnera-Nagpur section still remains to be done. There is no doubt this very necessary work would greatly facilitate the carriage of coal and manganese to Bombay, the former of which is so urgently required, if the mills are to be kept going, and steamers are allowed to sail, and the latter is no less required, as I have said in England, I would, therefore, venture to suggest the advisability of completing the doubling of the existing line, even if the cost is high, and it is found necessary to turn out the necessary rails at the expense of munitions.

"With regard to the raising of the income-tax, I have not met any one who is not willing to shoulder the burden. There is however, a widespread belief that it falls on the shoulders of a very few, and that many, who should pay, escape. This, my Lord, is one of the main reasons of the unpopularity of this tax. I hope, therefore, the Government of India will readily sanction any increase in expenditure asked for by Provincial Governments to improve or extend the personnel required for the collection. It is only by these means that the tax can be more efficiently collected.

"I was very glad to hear from the speech of the Hon'ble Mr. Claude Hill that Government were conducting, despite the war, a special investigation in agricultural research, and that the research work at Pusa had resulted in the selection of a new variety of wheat known as Pusa No. 12, which promises to give better results than any of the local varieties, and that Government

were trying not only to arrange that the farmer who went in for this variety secured a higher price, but that the buyers also got the benefit by having a special quotation for this variety secured in the Home Markets. It is only by means such as these that we can expect the *raiyat* to venture into new varieties of seeds.

"I congratulate the Finance Minister on his policy, since the war started, of arranging for the encashment of universal notes whenever and wherever possible. The result of this assurance of encashment is seen in the figures of note circulation supplied in the Financial Statement. I also congratulate the Finance Minister for amending the Paper Currency Act, whereby the large sums of gold the Government of India would otherwise be compelled to hold in London, can now be invested in Treasury Bills, an easily realisable and safe security, our Indian trade requirements thereby being adequately met without prejudice to the interests of the Empire.

"In conclusion, I desire to express, on behalf of the mercantile community that I have the honour to represent, our grateful thanks for the measures your Lordship has promoted throughout your tenure of office to bring the relations of Government into close touch with commercial interests. Bombay particularly owes a great debt of gratitude to your Excellency, and you will see, when your Excellency comes to us on the 4th of next month, how all classes and communities of the City to which I have the honour to belong appreciate your great services."

BILL No. 1 OF 1915 (A BILL TO AMEND THE PROTECTION OF PILGRIMS ACT, 1887).

Extract from the Proceedings of the Council of the Governor of Bombay held at Poona on Tuesday, the 13th July 1915.

The Hon'ble Mr. M. N. Hogg:—Your Excellency:—I understand that the principal objects of this Bill are two; first to ensure that pilgrims before they come down to Bombay shall know what their passage will cost them, or at any rate the maximum cost, and to prevent their being enticed to Bombay by advertisements of very cheap rates, amounting almost to an offer of hospitality on the part of the ship-owners, only to find on arrival in Bombay that that offer of hospitality has been withdrawn and the rates

enhanced. The second object, I understand, is to ensure that pilgrims shall not be compelled to spend a long time after arrival in Bombay, to the detriment of their own pockets and in all probability to the detriment also of the health of the City of Bombay. The Honourable Sir Ibrahim Rahimtoola, while agreeing with the aims of Government condemns the bill lock, stock and barrel, and would have Government legislate in quite another manner. I realise that the honourable member has made a very special study of this subject and has a special knowledge of it to which I cannot lay claim and I therefore feel considerable diffidence on finding myself in disagreement with him; but I think it is a fair question to ask how far the proposals of the honourable member will provide a speedier and more effective route to the ends which both he and Government have in view than the present proposals of Government.

To take the first object of the present Bill, namely, that pilgrims should know what rates will be charged before they come down to Bombay, I understand that Government intend to attain this object by compelling ship-owners to intimate their rates to the Protector of Pilgrims beforehand and by forbidding them to charge a higher or advertise a lower rate than the rate so intimated. Now I believe it will be found in practice that ship-owners will probably not quote a separate rate for each steamer, but that at any rate those companies who own more than one or two steamers will quote a rate to cover all their steamers for say two or three months. If that should prove to be the case, the Protector of Pilgrims will have an ample opportunity of disseminating this information so widely up-country that practically all pilgrims will know the cost of their passage before they come down to Bombay. But should my anticipation prove incorrect and ship-owners decline to commit themselves for more than one steamer at a time it would still be possible for the Protector of Pilgrims, by using the administrative machinery of Government throughout the country as a channel for the dissemination of information to disseminate very widely this important information. Under the proposals of the honourable member, I cannot see that the same dissemination of this information will be attained.

I understand that according to his proposal there should be a Committee for the engaging of all pilgrims' passages and the Com-

mittee should get into touch with the pilgrims by correspondence. Well, I do not know what proportion of the pilgrims would be prepared to engage their tickets and conduct their negociations by correspondence. But I do not think that any one would say that more than 50 per cent. of the pilgrims would be able and willing to carry on their arrangements by correspondence. Therefore, under the proposals of my Honourable friend Sir Ibrahim Rahimtoola, some 50 per cent. of the pilgrims would come down to Bombay knowing the rates that would be charged. The other 50 per cent. would come down without knowing what the passage rate will be, and I would point out that the latter 50 per cent. would consist of the poorer and more illiterate members of the community, in fact the very members who most need protection.

With regard to the second object of the Bill, that of preventing the pilgrims making a long stay in Bombay after their arrival, I find that a comparison of the proposals of Government with those of my honourable friend leads to a very similar result. Under the proposals of Government the Protector of Pilgrims could again disseminate very widely the sailing date of the various vessels, and I think that a very small proportion of the pilgrims would come down without knowing the sailing date of their vessel. Under the proposals of the Honourable Sir Ibrahim Rahimtoola, the result would be that 50 per cent. of the pilgrim community would come down knowing the sailing date of the vessels by which they intended to travel and and the other 50 per cent.—the illiterate members—would drift down to Bombay to take the first vessel that might be available, and possibly have to stay therefore a long time.

There is only one other point I want to touch on and that is the question of monopoly which my honourable friend apprehends will spring up under the present proposals. Well, Sir, I understand, as a matter of fact, that there is almost a monopoly at the present time. But, what my honourable friend apprehends is presumably not so much the existence of a monopoly as the misuse of that monopoly to raise rates to a very high level. Of course, it is possible that rates may be temporary raised to a certain extent, but I think that the answer to that is that if the rates were raised so high as to give an unusually profitable return on the pilgrim

traffic, the first effect of these high rates would be to re-attract competition.

With these few remarks, I beg to support the Bill as amended by the Select Committee.

The Hon'ble Mr. M. N. Hogg:—Your Excellency,—I am unable to agree with the amendment proposed by the Honourable Dewan Bahadur K. R. Godbole. It seems to me that this amendment will have the effect of reinstating just one of the principal evils which it is the object of Government to do away with, namely, the enticing of pilgrims to Bombay by advertisements of very cheap rates. The clause, as it stands, does not prevent any shipowner from selling tickets at prices below the price which he has quoted to the Protector of Pilgrims. He is at liberty under the clause as it stands to sell to the brokers at cheap rates whatever number of tickets may be required to fill his steamer and therefore the clause as it stands does not, I think, stop competition. Whereas the amendment proposed will, I think, have a very serious effect.

THE HON'BLE MR. V. J. PATEL'S RESOLUTION READING:—"THAT THIS COUNCIL RECOMMENDS TO HIS EXCELLENCY THE GOVERNOR IN COUNCIL THAT THE PROVISION MADE IN THE BUDGET FOR THE INCREASE OF THE PAY OF THE TWO UNDER SECRETARIES IN THE PUBLIC WORKS DEPARTMENT BE OMITTED."

Extract from the Proceedings of the Council of the Governor of Bombay held at Bombay on Monday, 13th March 1916.

The Hon'ble Mr. M. N. Hogg:—Your Excellency, I rise to oppose the Resolution which has been put before the Council. The Hon'ble Mr. Milne has said that he assumes that this item was discussed in the Finance Committee. He is correct in that assumption. At the first meeting of the Finance Committee the Committee requested the Honourable Mr. Carmichael to refer the matter back to the Department and to enquire whether this item could not be postponed. At the second meeting of the Finance Committee the Honourable Mr. Carmichael gave us the reasons why this item could not be postponed and the explanation was accepted by the Finance Committee. The Honourable Mr. Paranjpye has suggested that if the present scale of pay is not sufficient to attract

officers of the required seniority, the difficulty might be overcome by getting more junior officers to fill the posts. It is one of the most extraordinary arguments that I have ever heard. In other words, if we cannot get men of the required experience and efficiency, we should get out of the difficulty by having less senior and less efficient men. The Honourable Dewan Bahadur Godbole objected to the item on the ground that it is contrary to instructions from the Government of India. I believe that I am correct in thinking that all the budget proposals of the Government of Bombay have to receive the sanction of the Government of India. If that is the case, I think we can safely leave the Government of India to say what is contrary to their instructions and what is not.

BILL FURTHER TO AMEND THE BOMBAY LANDING AND WHARFAGE FEES ACT.

Extract from the Proceedings of the Council of the Governor of Bombay held at Bombay on Monday, 13th March 1916.

The Hon'ble Mr. M. N. Hogg:—Your Excellency, I think that the Honourable Dewan Bahadur Godbole is labouring under some misapprehension. He seems to think that, because the Bill proposes to give Government power to levy fees on passengers either embarking *or* disembarking, whichever may be most convenient, that therefore Government will use this power to levy fees for both embarking *and* disembarking. I cannot agree with the Honourable Dewan Bahadur's fears of the usurious nature of Government. I think we might place a little more confidence in Government, and in the reasonableness with which they will apply the Act.

With regard to the Honourable Dewan Bahadur's proposal that the fee should only be levied once in 24 hours, I think it will make the working of the Act quite impracticable.

The only practicable way of working the Act that I can see is the principle of one ticket one fee; and if the Council were to accept the Honourable Dewan Bahadur Godbole's amendment, it would mean that there might frequently be cases of passengers making two distinct journeys in one day and taking two different tickets who would only have to pay one fee, and for this reason I oppose the amendment.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1915	62,34,49,070
Total Rs ...	62,34,49,070

RESERVE.	Rs.
Gold Coin and Bullion in India	12,75,73,808
" " " " England	6,15,00,000
Silver Coin in India	29,49,75,316
" Bullion under Coinage	.....
" " in transit between India and England	.....
Securities held in India (Purchased Price) ...	(a) 9,99,99,946
" " " England (Purchased Price)	(b) 4,00,00,000
	62,40,49,070
Deduct—Amount due on Bills drawn by one Circle on another	6,00,000
Total Rs. ...	62,34,49,070

(a) Nominal Value Rs. 10,20,81,500. (b) Nominal Value Rs. 4,69,26,511.

BALANCE OF THE GOLD STANDARD RESERVE	£
on the 31st December 1915 in India and in England amounted to	25,823,059
Total £ ...	25,823,059

	£
Gold in India	142
Gold deposited at the Bank of England ...	1,350,000
Cash placed by the Secretary of State for India in Council at short notice	4,875,285
British and Colonial Government Securities (Value as on 31st October 1915)	12,597,632
Temporary loan to Treasury Balances—India.	7,000,000
Total £ ...	25,823,059

COUNCIL BILLS.	£
Amount of Revised Estimate to be remitted to the Secretary of State during 1915-16.	20,061,000
Remitted in excess	293,123
Total £ ...	20,354,123

	£
Remitted from 1st April 1915 to 31st March 1916—By Council Bills	* 20,354,123
Total £ ...	20,354,123

* Of this sum £ 8,190,295/ £ 7,533,000 has been taken to the account of the Currency/Gold Standard Reserve.

BALANCE IN THE RESERVE TREASURIES of the Government of India on the 28th December 1915	Rs. 1,41,50,227
BALANCE HELD IN CASH IN THE CIVIL TREASURIES of the Government of India and at the credit of Government in the Presidency Banks and their Branches on the 31st December 1911 ...	Rs. 14,61,10,000
" " " " " " " 1912 ...	" 21,99,40,000
" " " " " " " 1913 ...	" 18,17,87,000
" " " " " " " 1914 ...	" 14,50,50,000
" " " " " " " 1915 ...	" 13,03,62,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year, 1912-13.	Official year, 1913-14.	Official year, 1914-15.
Whole Rupees and Small Coins (including British Dollars) ...	Rs. 20,82,74,274	Rs. *18,15,68,537	Rs. 2,17,95,336

NET PROFIT ON COINAGE for the year ending 31st December 1915	*Nil.*

	Rs.
AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March 1911	12,79,60,733
" " " " " " " " " " 1912...	11,74,06,033
" " " " " " " " " " 1913...	11,20,29,433
" " " " " " " " " " 1914...	10,06,83,933
" " " " " " " " " " 1915...	9,78,69,850
" " " " " " " " " " 1916...	8,82,51,650

* Revised.

Total Imports of Treasure (Private) from Foreign Countries and Indian Ports into Bombay during the year 1915.

(*From 1st January to 31st December* 1915.)

FROM	GOLD.			SILVER.			
	Bullion.	Coin.		Bullion.	Coin.		
		Sovereigns and Half Sovereigns.	Other Coin.		Dollars.	Government of India Rupees.	Other Coin.
UNITED KINGDOM—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
London	3,39,56,890	47,53,739	.....	4,50,60,520	.....	21,350	.....
CONTINENT OF EUROPE—							
Marseilles, &c.	...	.....	1,701	.....	.....	.....	.....
UNITED STATES—							
San Francisco and New York ...	.....	.....	.....	2,25,000	.....	.....	.....
AUSTRALIA—							
Melbourne, Sydney, Adelaide, &c.	47,87,959	8,77,500	.....	41,250	.....	.....	.....
JAPAN	.....	.....	.....	3,10,661	.....	.....	.....
CHINA—							
Hongkong and Shanghai ...	1,50,000	.....	.....	1,14,51,038	4,36,570	43,600	.....
EGYPT—							
Alexandria, Suez and Port Said..	4,14,689	37,037	34,059	7,496	.....	24,003	555
STRAITS—							
Penang and Singapore	.....	750	.....	.....	7,500	.....	.....
OTHER FOREIGN PORTS	3,69,158	38,00,389	17,46,091	1,49,910	2,40,460	44,72,969	4,298
ALL INDIAN PORTS	2,418	6,405	.....	.....	24,100	2,85,819	.....
Total Imports from 1st January to 31st December 1915	3,96,81,114	94,75,820	17,81,851	5,72,45,905	7,08,630	48,47,741	4,853
Imported same time last year ...	9,10,79,061	5,82,46,402	13,31,813	7,75,50,293	87,712	82,75,810	1,050

Total Exports of Treasure (Private) to Foreign Countries and Indian Ports from Bombay during the year 1915.

(*From 1st January to 31st December* 1915.)

TO	GOLD.			SILVER.			
		COIN.			COIN.		
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
UNITED KINGDOM—							
London	5,43,675	... ...	... ...	.....	.....	.....	24,975
CONTINENT OF EUROPE—							
Marseilles, &c.	.....	.....	.....	.....	.....	.....	.....
UNITED STATES—							
San Francisco and New York...	... ..	.....	.....	.....	....	.....	.....
AUSTRALIA—							
Melbourne, Sydney, Adelaide, &c.	.....	.....	.....	.....	.....	.....	.....
JAPAN	.....	7,50,000	.....	.....	.....	.....	.....
CHINA—							
Hongkong and Shanghai... ...	.....	90,000	.....	.....	.....	.....	.....
EGYPT—							
Alexandria, Suez & Port Said ...	.....	.....	.....	.....	.....	.....	825
STRAITS—							
Penang and Singapore	.....	2,77,500	17,790	.....	34,545	.....	.....
OTHER FOREIGN PORTS	.....	4,59,675	75,550	12,403	73,166	44,96,600	4,200
ALL INDIAN PORTS...	.....	.....	.....	90,347	12,600	60,000	.....
Total Exports from 1st January to 31st December 1915... ...	5,43,675	15,77,175	93,340	1,02,750	1,20,311	45,56,600	30,090
Exported same time last year ...	2,34,52,169	10,29,750	3,01,958	26,214	6,921	47,34,150	51,543

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay. In thousands of Bales (000's omitted). [*Years ending 30th June.*

Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American & '64 Bombay imported cotton	War. In '63 import-ed from China.	1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
							1890 ...	2,235	1,488	71	1,559	636	2,195
1866 ...	...	1,187	14	1,201	42	1,243	1891 ...	2,020	1,070	107	1,177	762	1,939
1867 ...	...	1,277	5	1,282	46	1,328	1892 ...	1,770	905	202	1,107	728	1,835
1868 ...	...	1,030	48	1,078	47	1,125	1893 ...	1,738	816	169	985	724	1,709
1869 ...	...	1,225	56	1,281	48	1,329	1894 ...	1,769	908	159	1,067	731	1,798
1870 ...	...	1,115	50	1,165	49	1,214	1895 ...	1,540	525	143	668	815	1,483
1871 ...	...	967	39	1,006	50	1,056	1896 ...	2,151	800	346	1,146	849	1,995
1872 ...	1,085	1,002	48	1,050	52	1,102	1897 ...	1,612	603	405	1,008	703	1,711
1873 ...	1,151	1,079	34	1,113	53	1,166	1898 ...	1,730	424	409	833	817	1,650
1874 ...	978	917	34	951	67	1,018	1899 ...	2,033	578	520	1,098	951	2,049
1875 ...	1,311	1,192	25	1,217	83	1,300	1900 ...	988	117	444	561	745	1,306
1876 ...	1,345	1,285	20	1,305	135	1,440	1901 ...	1,896	620	340	960	696	1,656
1877 ...	1,073	980	35	1,015	147	1,162	1902 ...	2,142	525	732	1,257	987	2,244
1878 ..	1,141	920	38	958	161	1,119	1903 ...	2,454	921	349	1,270	986	2,256
1879 ...	961	800	46	846	204	1,050	1904 ...	2,151	1,036	423	1,459	973	2,432
1880 ...	832	652	64	716	181	897	1905 ...	2,609	384	664	1,048	1,072	2,120
1881 ...	1,171	874	34	908	220	1,128	1906 ...	2,668	1,017	477	1,494	1,141	2,635
1882 ...	1,832	1,521	87	1,608	277	1,885	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1883 ...	1,770	1,335	95	1,430	313	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1884 ..	1,759	1,295	100	1,395	348	1,743	1909 ...	2,166	643	723	1,366	1,099	2,465
1885 ...	1,139	791	70	861	392	1,253	1910 ...	3,152	1,054	968	2,022	984	3,006
1886 ...	1,480	1,009	61	1,070	391	1,461	1911 ...	2,467	1,014	668	1,682	953	2,635
1887 ...	1,703	1,147	40	1,187	454	1,641	1912 ...	2,540	383	923	1,306	1,078	2,384

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 31st August.*

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	*2,733	46	2,779	534	1,023	30	1,587	1,047	2,634
1914	3,783	6	3,789	1,301	1,315	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887

N.B.—As noted in the Chamber's Report for 1913, page 11, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case. * Corrected.

STATEMENT showing the Annual Value of the Import Trad of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Merchandise and Treasure
			Rs.	Rs.	Rs.
1867 ...	3929	1866-67	29,03,87,150	13,23,69,050	42,27,56,200
1868 ...	4008	1867-68 ...	35,70,57,880	11,77,53,740	47,48,11,570
1869 ...	4255	1868-69 ...	35,99,01,420	15,15,59,540	51,14,60,960
1870 ...	4771	1869-70 ...	32,92,75,200	13,95,48,072	46,88,23,972
1871 ...	5074	1870-71 ...	33,41,39,060	5,44,48,231	38,85,87,291
1872 ...	5369	1871-72 ...	31,08,37,470	11,57,38,129	42,65,75,599
1873 ...	5697	1872-73 ...	31,26,05,610	4,55,65,850	35,81,71,460
1874 ...	6226	1873-74 ...	32,59,58,730	5,79,25,336	38,38,84,066
1875 ...	6543	1874-75 ...	36,22,21,130	8,14,10,466	44,36,31,596
1876 ...	6862	1875-76 ...	38,88,73,403	5,30,07,224	44,18,60,627
1877 ...	7322	1876-77. ...	37,44,06,308	11,43,61,197	48,87,67,505
1878 ...	8223	1877-78 ...	41,46,41,851	17,35,54,596	58,81,96,447
1879 ...	8498	1878-79 ...	37,80,09,835	7,05,67,486	44,85,77,321
1880 ...	9166	1879 80 ...	41,17,25,671	11,65,48,948	52,82,74,619
1881 ...	9894	1880-81 ...	53,08,68,074	8,99,72,139	62,08,40,213
1882 ...	10153	1881-82 ...	49,11,28,724	11,32,27,804	60,43,56,528
1883 ...	10462	1882-83 ...	52,09,86,720	13,45,33,642	65,55,20,362
1884 ...	11635	1883-84 ...	55,29,89,907	12,87,79,633	68,17,69,540
1885 ...	12287	1884-85 ...	55,70,16,804	13,88,81,918	69,58,98,722
1886 ...	12896	1885-86 ...	55,65,19,552	15,46,70,808	71,11,90,360
1887 ...	14109	1886-87 ...	61,81,19,608	11.04,83,224	72,86,02,832
1888 ...	14582	1887-88 ...	65,00,45,881	13,81,25,456	78,81,71,337
1889 ...	15893	1888-89 ...	69,43,77,531	13,84,49,249	83,28,26,780
1890 ...	16407	1889-90 ...	69,19,93,763	17,45,45,037	86.65,38,799
1891 ...	17314	1890-91 ...	71,97,57,754	21,93,44,876	93,21,02,630
1892 ...	17894	1891-92 ...	69,42,75,659	14,72,26,621	84,15,02,280
1893 ...	18510	1892-93 ...	66,27,86,222	17,00,98,101	83,28,84,323
1894 ...	18906	1893-94 ...	77,02,60,944	18,46,12,564	95,48,73,508
1895 ...	19555	1894 95 ..	73,51,65,042	9.58,12,084	83,09,77,126
1896 ...	20262	1895-96 ...	72,93,61,344	13,36,79,854	86,30,41,198
1897 ...	21123	1896-97 ...	76,21,58,352	13,08,45,635	89,30,03,987
1898 ...	22048	1897-98 ...	75,63,43,159	20,53,06,170	94,16,49,329
1899 ...	23528	1898-99 ...	72,11,07,161	17,89,56,127	90,00,63,288
1900 ...	24760	1899-1900...	75,80,44,785	20,97,36,851	96,27,81,636
1901 ...	25873	1900-1901...	80,89,40,873	24,57,61,818	1,05,47,02,691
1902 ...	25931	1901-1902...	88,74,24,199	20,87,13,852	1,09,61,37,551
1903 ...	26956	1902-1903...	85,86,60,829	25,31,83,178	1,11,18,44,007
1904 ...	27565	1903-1904...	92,59,32,723	38,52,61,072	1,31,11,83,795
1905 ...	28295	1904-1905...	1,04,41,27,454	39,50,81,750	1,43,92,09,204
1906 ...	29097	1905-1906..	1,12,07,09,822	31,65,14,438	1,43,72,24,260
1907 ...	29957	1906-1907..	1,17,34,15,294	44,57,98,114	1,61,82,13,408
1908 ...	30576	1907-1908...	1,36,53,80,464	42,28,44,977	1,78,82,25,441
1909 ..	31490	1908-1909...	1,28,77,81,788	22,74,41,677	1,51,52,23,465
1910 ...	32099	1909-1910..	1,22,64,97,224	37,52,34,734	1,60,17,31,958
1911 ...	32839	1910-1911..	1,33,70,57,458	39,77,35,730	1,73,47,93,188
1912 ...	33484	1911-1912..	1,44,05,54,383	53,47,08,480	1,97,52,62,863
1913 ...	34656	1912 1913..	1,66,62,96,807	61,83,17,536	2,28,46,14,343
*1913-14.	34656	1913-1914..	1,91,30,79,586	43,43,96,503	2,34,74,76,089
*1914-15.	35285	1914-1915..	1,44,91,18,852	21,80,83,236	1,66,72,01,588

* Official year ending 31st March.

STATEMENT showing the Annual Value of the Export Trade of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Merchandise and Treasure.
			Rs.	Rs.	Rs.
1867 ...	3929	1866-67 ...	41,85,99,941	2,43,15,030	44,29,14,971
1868 ...	4048	1867-68 ...	50,87,40,563	1,57,19,460	52,44,60,023
1869 ...	4255	1868-69 ...	53,06,21,647	1,39,55,800	54,45,77,447
1870 ...	4771	1869-70 ...	52,47,13,756	1,04,23,528	53,51,37,284
1871 ...	5074	1870-71 ...	55,33,18,252	2,22,07,646	57,55,25,898
1872 ...	5369	1871-72 ...	63,18,58,474	1,47,60,935	64,66,19,409
1873 ...	5697	1872-73 ...	55,23,63,953	1,29,80,790	56,53,43,743
1874 ...	6226	1873-74 ...	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6543	1874-75 ...	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6863	1875 76 ...	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7322	1876-77 ...	61,01,58,912	4,02,98,978	65,04,37,890
1878 ...	8223	1877-78 ...	65,32,23,282	2,21,09,956	67,43,33,238
1879 ...	8498	1878-79 ...	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9166	1879-80 ...	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9894	1880-81 ...	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10153	1881-82 ...	81,96,64,102	1,09,97,468	83,06,61,570
1883 ...	10462	1882-83 ...	83,48,49,372	1,04,18,488	84,53,67,860
1884 ...	11635	1883-84 ...	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12287	1884-85 ...	83,17,01,507	1,96,89,796	85,13,91,303
1886 ...	12896	1885-86 ...	83,86,11,693	1,10,82,310	84,96,94,003
1887 ...	14109	1886-87 ...	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14582	1887-88 ...	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15893	1888-89 ...	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16407	1889-90 ...	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17314	1890-91 ...	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17894	1891-92 ...	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18510	1892-93 ...	1,06,57,46,716	6,95,89,237	1,13,53,35,952
1894 ...	18906	1893-94 ...	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19555	1894-95 ...	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20262	1895-96 ...	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21123	1896-97 ...	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22048	1897-98 ...	97,63,51,862	7,14,86,470	1,04,78,38,952
1899 ...	23528	1898-99 ...	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24760	1899-1900...	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25373	1900-1901...	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1901-1902...	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ...	26956	1902-1903...	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1903-1904...	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1904-1905..	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1905-1906..	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	29957	1906-1907..	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1907-1908..	1,77,37,39,392	5,44,85,001	1,82,82,14,393
1909 ...	31490	1908-1909..	1,53,14,31,953	6,82,02,465	1,59,46,34,418
1910 ...	32099	1909-1910..	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1910-1911.	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1911-1912..	2,37,98,82,325	10,37,59,063	2,38,36,21,388
1913 ...	34656	1912-1913..	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1913-1914..	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914 15.	35285	1914-1915..	1,82,12,72,589	5,28,94,370	1,87,41,66,959

* Official year ending 31st March.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1909-1910 *to* 1914-1915.

	1909-1910.	1910-1911.	1911-1912.	1912-1913.	1913-1914.	1914-1915.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	47,20,02,182	49,08,65,877	52,62,33,705	62,19,65,181	72,08,09,323	57,14,49,695
Bombay	39,54,29,958	47,35,44,096	49,35,16,427	56,77,81,049	62,53,38,780	46,10,18,379
Sind	9,96,99,945	11,52,40,011	13,22,16,699	15,11,43,703	16,27,71,741	11,59,30,514
Madras	9,46,46,701	10,63,62,041	11,69,22,117	13,03,86,786	16,35,46,288	12,52,30,108
British Burmah	10,88,10,060	10,75,38,143	11,68,29,885	13,87,10,322	16,00,13,192	10,54,72,110
Total ...	1,17,05,88,846	1,29,35,40,168	1,38,57,48,833	1,60,99,87,041	1,83,24,79,324	1,37,91,00,806
Ditto Government Stores	5,59,08,378	4,35,17,290	5,48,05,550	5,63,09,766	8,06,00,262	7,00,17,546
Total Merchandise ...	1,22,64,97,224	1,33,70,57,458	1,44,05,54,383	1,66,62,96,807	1,91,30,79,586	1,44,91,18,352
Treasure, Private.						
Bengal	5,46,65,370	5,07,68,147	8,42,83,020	8,67,43,127	3,82,63,578	2,82,16,387
Bombay	29,68,84,117	32,60,97,509	43,02,27,299	46,38,26,481	31,67,05,077	18,35,31,137
Sind	82,69,519	1,12,00,265	99,00,503	26,58,941	16,10,641	25,56,338
Madras	1,29,92,754	71,96,596	42,31,321	21,53,131	18,21,956	18,87,933
British Burmah	14,48,975	17,85,411	55,78,890	65,98,362	78,03,204	15,11,972
Total ...	37,42,60,735	39,70,47,928	53,42,20,933	51,19,80,042	36,62,04,456	21,77,03,767
Ditto Government	9,73,999	6,87,803	4,87,547	10,63,37,494	6,81,92,047	3,79,469
Total Treasure ...	37,52,34,734	39,77,35,730	53,47,08,480	61,83,17,536	43,43,96,503	21,80,83,236
Grand Total of Imports ...	1,60,17,31,958	1,73,47,93,188	1,97,52,62,863	2,28,46,14,343	2,34,74,76,089	1,66,72,01,588
EXPORTS—						
Merchandise, Private.						
(Foreign Goods)						
Bengal, Bihar and Orissa	16,75,729	24,84,545	1,27,32,829	32,23,108	33,40,626	53,94,163
Bombay	2,63,38,158	3,26,28,662	3,57,18,134	3,33,95,691	3,38,24,578	2,28,75,944

Sind	38,75,231	49,80,102	90,75,810	80,17,720	65,68,766	1,07,36,829
Madras	14,42,681	18,36,715	21,55,257	19,37,275	20,61,455	15,14,466
British Burmah	5,54,564	6,80,471	6,04,483	8,26,875	9,77,881	5,45,222
Total ...	3,38,86,353	4,26,10,495	6,02,71,513	4,74,00,669	4,67,75,306	4,10,66,624
Indian Produce and Manufactures.						
Bengal, Bihar and Orissa	74,51,35,615	82,56,69,792	90,27,16,146	1,00,14,87,214	1,02,71,68,286	73,97,27,978
Bombay	52,91,91,833	59,77,66,803	59,51,96,194	55,78,33,811	66,09,31,215	46,82,69,460
Sind	21,54,14,577	21,60,85,470	23,79,81,276	32,01,93,200	25,87,94,082	18,96,75,121
Madras	19,37,07,423	20,89,63,213	22,88,51,438	24,74,94,299	25,70,31,313	21,46,04,567
British Burmah	16,01,37,182	20,96,24,416	25,34,25,136	28,64,80,829	23,81,00,071	16,19,63,066
Total ...	1,84,35,86,630	2,05,81,09,694	2,21,81,70,190	2,41,34,89,353	2,44,20,14,967	1,77,42,40,192
Total Fgn. and Indian Merchandise exported.						
Bengal, Bihar and Orissa	74,68,11,344	82,81,54,337	91,54,38,975	1,00,47,10,322	1,03,04,98,912	74,51,22,141
Bombay	55,55,29,991	63,03,95,465	63,09,09,328	59,12,29,502	69,47,55,793	49,11,45,404
Sind	21,92,89,798	22,10,65,572	24,70,57,086	32,82,10,920	26,53,62,848	20,04,11,950
Madras	19,51,50,104	21,07,99,928	23,10,06,695	24,94,31,574	25,90,92,768	21,61,19,033
British Burmah	16,06,91,746	21,03,04,887	25,40,29,619	28,73,07,704	23,90,77,952	16,25,08,288
Total ...	1,87,74,72,983	2,10,07,20,189	2,27,84,41,703	2,46,08,90,022	2,48,87,88,273	1,81,53,06,816
Ditto Government Stores	8,31,427	7,95,841	14,40,622	12,93,320	12,86,623	59,65,773
Total Merchandise ...	1,87,83,04,410	2,10,15,16,030	2,27,98,82,325	2,46,21,83,342	2,49,00,74,896	1,82,12,72,589
Treasure, Private.						
Bengal	16,90,108	45,13,726	10,10,236	14,38,853	60,04,872	43,93,370
Bombay	5,14,06,291	5,55,04,498	9,46,49,803	6,48,50,586	4,99,05,958	2,05,19,172
Sind	31,46,165	39,92,909	33,94,154	4,92,473	11,50,515	3,82,836
Madras	75,57,939	68,80,939	42,82,020	36,42,560	97,44,724	67,56,757
British Burmah	1,32,800	2,87,837	2,79,980	33,475	37,14,785	9,81,110
Total ...	6,39,33,303	7,11,79,909	10,36,16,193	7,04,57,897	7,05,20,854	3,30,33,245
Ditto Government	57,100	89,345	1,22,870	3,58,59,759	3,07,996	1,98,61,125
Total Treasure ...	6,39,90,403	7,12,69,254	10,37,39,063	10,63,17,656	7,08,28,850	5,28,94,370
Grand Total of Exports ...	1,94,22,94,813	2,17,27,85,284	2,38,36,21,388	2,56,85,00,998	2,56,09,03,746	1,87,41,66,959

FOREIGN TRADE OF BRITISH INDIA.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st December 1913, 1914 and 1915.

ARTICLES.	Quantities.			Value.		
	1913.	1914.	1915.	1913.	1914.	1915.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	12,387	10,361	11,982	37,73,130	31,64,775	50,80,155
Apparel, including Lamettas ... ... value.	.....	.....	.....	1,71,78,060	1,24,39,065	1,29,50,500
Haberdashery and Millinery ... ... „	.....	.....	.....	1,56,61,455	1,10,78,160	82,12,845
Arms, Ammunition and Military Stores... „	.....	.....	.....	38,82,165	32,92,300	28,59,180
Books and Printed Matters ... ... cwts.	30,944	27,871	27,562	46,18,470	48,53,865	42,89,760
Building and Engineering Materials ... value.	.....	.....	.....	1,11,64,905	1,00,71,845	1,15,70,640
Coffee ... ... cwts.	5,259	8,267	11,343	2,37,630	3,64,455	4,67,820
Coal, Coke and Patent Fuel ... ... tons.	644,934	418,758	190,654	1,21,65,780	83,04,030	37,97,250
Cotton—Raw ... ... cwts.	105,969	89,035	23,037	50,93,955	31,20,045	8,62,635
„ Twist and Yarn ... ... lbs.	44,853,065	44,897,616	40,263,354	4,19,44,635	4,16,85,420	3,42,09,990
„ Piece-Goods ... ...yards..	3,172,814,048	2,760,007,056	2,029,687,788	57,99,48,330	48,90,85,395	34,50,92,550
„ Fents of all descriptions ... „	37,298,433	33,538,221	24,813,851	54,20,385	44,89,275	34,35,990
„ Shawls, Hosiery, Thread, &c. ... value.	.....	.....	.....	3,96,85,125	2,49,13,245	1,60,93,005
Corals... ... ... lbs.	46,419	41,191	12,850	48,270	36,780	24,405
Chemicals ... ... value.	.....	.....	.....	1,00,51,320	98,61,045	1,35,26,955
Clocks and Watches and parts thereof ... „	.....	.....	.....	27,19,485	18,23,580	18,94,605
Candles ... ... lbs.	2,375,042	2,228,354	1,043,635	7,83,930	7,23,180	3,93,690

Cutlery	value.	.....	.....	.....	27,14,655	19,64,670	10,87,830
Drugs and Medicines (excluding Chemicals and Narcotics)	„	.....	.....	.....	1,17,17,190	1,05,31,545	1,20,90,825
Dyeing and Tanning materials (Alizarine and Aniline dyes)	lbs	17,701,542	11,088,100	9,64,941	1,12,15,560	67,49,940	16,54,305
„ other sorts	cwts	83,638	84,729	86,769	38,47,545	30,47,910	26,16,435
Earthenware and Porcelain	value.	.....	.....	.....	61,90,395	53,55,600	42,34,680
Fish (excluding Canned Fish)	cwts.	212,772	179,150	1,78,286	32,63,130	28,27,920	27,37,515
Fruits and Vegetables (Dry and Fresh)...	value.	.....	.....	.....	1,12,84,905	98,94,375	1,30,75,425
Flax, manufactured and unmanufactured	„	.....	.....	.....	41,05,715	38,66,370	36,22,380
Gums and Resins	cwts.	149,017	97,883	102,308	25,17,240	15,64,620	16,65,405
Glass and Glassware	value	.....	.....	.....	1,99,57,050	1,24,32,030	96,06,150
Hides and Skins, dressed and undressed—							
Hides	cwts.	5,717	5,702	10,442	5,03,070	4,84,140	8,34,870
Skins	„	29,104	25,335	20,167	24,98,145	19,26,735	16,81,575
Hardware, excluding Cutlery	value.	.....	.....	.....	3,90,11,730	3,13,47,490	2,21,34,855
Electroplatedware	„	.....	.....	.....	7,01,580	5,91,690	4,32,210
Instruments, Apparatus and Appliances and parts thereof...	„	.....	.....	.....	1,76,43,570	1,56,29,670	1,21,98,150
Telephones, Materials for construction and Accessories	„	.....	.....	.....	2,72,325	2,89,980	3,50,910
Ivory, unmanufactured	lbs.	243,941	209,068	199,911	20,48,190	16,91,880	16,08,180
Jewellery and Plate of Gold and Silver, excluding Imitation Jewellery and Precious Stones	value.	.....	.....	.....	19,73,610	16,25,400	9,84,615
Precious Stones and Pearls, unset... ..	„	.....	.....	.....	1,11,97,650	9,92,115	48,90,210
Carried over ...		.....	.....	.....	90,70,41,585	74,20,19,010	56,22,68,500

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1913.	1914.	1915.	1913.	1914.	1915.
				Rs.	Rs.	Rs.
Brought forward ...	.....	.....	.....	90,70,41,585	74,20,19,010	56,22,68,500
Liquors—Ale, Beer and Porter ... gallons.	4,634,419	4,212,583	2,818,387	65,84,865	57,02,325	42,93,540
„ Spirits ... ... „	1,712,080	1,811,612	1,567,839	1,21,32,105	1,23,40,230	1,09,88,355
„ Wines, Liqueurs, &c. ... ... „	399,362	316,080	294,339	34,07,160	26,17,440	23,97,675
Leather, unwrought and manufactures, excluding Boots and Shoes ... value.	.....	.....	... ..	24,77,970	22,06,770	17,08,710
„ Belting for Machinery ... ... „	.....	.....	.....	42,13,275	38,10,195	41,96,040
„ Boots and Shoes ... ... pairs	3,139,686	2,727,505	1,302,051	77,18,385	66,17,370	34,48,335
Metals and Ores ... ... tons.	976,077	892,400	460,604	20,55,82,065	18,11,58,210	11,16,27,825
Matches ... ... gross	13,967,967	13,609,420	19,676,637	89,95,455	91,65,705	1,48,83,330
Machinery and Millwork ... ... value.	.....	.....	.....	6,88,15,425	6,48,93,000	4,37,39,790
Sewing and Knitting Machines and parts thereof ... ... „	.....	.....	.....	46,18,785	37,47,855	26,25,825
Typewriters, parts of and Accessories ... „	.....	.....	.....	11,90,850	11,06,070	8,09,085
Oil, mineral—Kerosine oil ... gallons.	66,759,805	83,879,534	68,173,090	2,70,44,970	3,39,25,380	3,94,48,195
„ „ other kinds ... .. „	25,413,397	28,133,151	25,078,497	1,24,04,805	1,23,40,740	96,12,585
„ all other kinds ... ... „	1,465,662	1,466,094	1,220,389	27,41,670	30,08,475	23,84,430
Paraffin Wax ... ... cwts	13,127	1,053	3,974	1,93,065	18,915	70,740
Provisions and Oilmanstores ... .. value.	.....	.....	.....	2,48,89,920	2,24,00,295	2,08,12,545

Paints and Colours ... ... cwts.	375,129	370,317	263,181	63,56,205	64,47,090	62,52,345
Painters' Materials ... ... value.	.....	.....	.....	17,03,805	19,27,680	13,58,910
Paper and Pasteboard .. .. „	.....	.....	.....	1,58,99,505	1,41,64,770	1,33,66,020
Perfumery ... ... „	.....	.....	.....	5,36,340	3,43,770	3,49,800
Railway Plant and Rolling Stock ... „	.....	.....	.....	9,01,71,315	11,12,32,215	5,19,65,055
Salt ... ... tons.	590,431	562,448	519,533	85,56,855	84,09,855	1,01,69,580
Silk, Raw ... ... lbs.	2,382,682	2,366,677	2,497,161	1,14,82,995	1,19,29,635	1,19,90,250
„ waste ... ... „	94,898	140,225	30,397	1,31,850	1,85,985	33,540
„ Piece-Goods (including goods mixed with other materials) ... ... yards.	38,805,129	24,216,689	28,850,538	2,81,24,475	1,81,23,405	2,13,88,440
Soap ... ... cwts.	378,068	376,314	408,279	76,64,970	80,12,895	87,51,000
Stationery (excluding Paper) ... ... value.	.....	.....	.....	69,85,935	58,88,235	50,42,340
Spices ... ... lbs.	134,124,870	154,719,369	157,939,734	1,66,04,900	1,69,35,135	1,94,88,825
Sugar, Refined ... ... cwts.	14,998,515	10,749,989	9,579,135	13,67,53,350	10,69,53,585	14,57,05,200
„ Unrefined, Molasses and Confectionery „	2,157,103	2,101,021	2,789,593	81,78,495	73,66,785	92,44,065
Saccharine ... ... „	407	319	168	1,57,710	1,18,335	1,89,390
Tobacco, manufactured and unmanufactured lbs.	2,638,456	2,230,751	2,299,084	77,69,775	72,69,105	76,81,535
Tea, Black and Green ... ... „	4,884,970	4,678,429	6,483,711	23,00,145	23,11,995	33,85,215
Toys and Requisites for Games & Sports . value.	.....	.....	.....	44,39,970	29,46,840	26,00,880
Umbrellas ... ... No.	1,961,841	1,640,598	1,024,061	21,28,620	19,54,620	11,76,480
Wood, Timber ... ... cubic tons.	93,909	83,673	74,909	71,67,060	76,30,260	67,08,420
„ other sorts ... ... value.	.....	.....	.....	11,61,005	12,06,735	13,13,595
Wool, Raw ... ... lbs.	3,714,410	3,025,557	4,645,620	20,24,070	15,49,830	22,51,200
„ Piece-Goods .... yards.	27,486,678	14,281,050	4,187,013	2,52,85,560	1,47,53,865	55,20,815
„ Shawls, Braids, &c. ... ... value.	.....	.....	.....	1,31,26,215	67,81,410	30,84,390
All other Articles ... ... „	.....	.....	.....	9,67,28,835	9,41,38,425	8,91,68,060
Total Value Rs.	.....	.....	.....	1,89,14,96,310	1,56,56,57,445	1,25,64,50,355

* Of Leather and other Materials.

FOREIGN TRADE OF BRITISH INDIA.—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st December 1913, 1914 and 1915.

Articles.	Quantities.			Value.		
	1913.	1914.	1915.	1913.	1914.	1915.
Indian Produce and Manufactures.				Rs.	Rs.	Rs.
Coffee ... ... cwts.	197,076	356,905	200,362	1,20,00,630	2,07,63,630	1,09,95,255
Cotton—Raw ... ... „	9,467,368	11,869,949	8,944,787	37,49,36,250	43,03,97,205	22,31,37,270
„ Kapok ... ... „		13,533	17,412		3,89,175	4,47,630
„ Twist and Yarn ... ... lbs.	198,837,748	152,915,689	165,392,538	9,75,78,090	7,51,99,320	7,11,67,110
„ Piece-Goods ... ... yards.	86,980,746	71,158,029	90,559,695	2,08,98,600	1,65,46,020	2,10,88,695
„ Shawls, Hosiery, &c. ... ... value.	.....	.....	.....	15,69,720	14,05,875	18,70,215
Coir, Unmanufactured .. .. cwts.	13,578	7,651	7,864	1,54,590	89,115	77,115
„ Manufactured (excluding Rope) ... „	777,432	497,580	638,935	89,28,960	58,60,275	75,36,870
Dyeing and Colouring Materials—						
Indigo ... ... „	12,843	12,370	27,306	24,15,720	43,29,030	1,34,47,980
Myrabollams ... ... „	1,235,866	1,877,118	1,317,663	56,37,450	62,79,900	64,27,515
Cutch and Gambier ... ... „	59,113	65,632	102,145	9,19,530	10,97,805	16,40,235
Other sorts ... ... „	153,666	109,144	89,383	15,93,510	10,47,945	8,92,470
Fish (excluding Canned Fish) ... ... „	270,857	189,286	239,061	41,95,860	32,98,290	40,84,125
Fruits and Vegetables (Dry and Fresh).. value.	.....	.....	.....	57,49,200	54,55,185	58,80,765

Grain and Pulse—						
Rice in the Husk	cwt.	611,153	550,988	561,516	20,72,820	18,85,905	17,54,040
„ not in the Husk	„	50,967,268	39,881,794	25,167,291	28,22,82,480	21,91,50,150	14,01,77,745
Wheat (on Private Account)	„	26,976,658	13,802,007	3,430,890	14,77,70,025	7,92,51,525	2,34,44,055
„ (on Government Account) ...	„	.....	.....	16,669,230	.....	.....	6,88,59,555
„ Flour	„	1,615,063	1,196,586	1,050,590	1,26,40,965	97,98,630	1,01,08,560
Other sorts, excluding Rice Flour ...	„	10,132,363	5,290,573	7,254,890	4,43,62,590	2,74,83,345	4,07,69,065
Hides and Skins—							
Hides	„	1,327,111	1,085,487	1,091,938	9,74,55,645	9,15,81,555	8,99,71,005
Skins	„	635,301	564,699	522,536	6,03,74,370	5,35,84,665	4,82,44,470
Hemp, Raw	„	704,392	673,498	707,766	1,04,89,575	97,45,215	1,10,26,530
Jute—Raw	tons.	807,270	530,203	649,034	30,08,05,530	17,46,78,570	15,81,12,885
„ Gunny Bags	No.	360,386,268	370,954,307	683,955,336	12,06,85,680	12,41,92,700	17,63,75,280
„ Cloth	yds.	1,081,012,118	1,027,469,834	1,172,116,732	15,78,45,990	13,77,48,675	15,69,85,110
„ Other sorts	value.	.....	.....	.....	14,34,360	12,77,175	12,86,265
Lac—Shell, Button, Stick, &c.	cwts.	354,586	384,389	395,861	2,02,66,635	1,86,27,090	1,54,67,460
Metals—Manganese Ore	tons.	772,336	537,960	418,660	1,29,28,065	90,39,840	73,19,835
Manures—Bones and other kinds ...	„	142,556	93,204	65,837	99,97,005	71,73,045	47,61,330
Opium	chests.	14,651	10,154	9,816	4,18,06,485	1,82,02,125	1,60,34,715
Oil cakes	cwts.	3,576,154	2,977,050	2,997,693	1,39,31,925	1,17,35,445	1,11,73,470
Oils	gallons	29,344,200	27,944,770	33,273,957	98,52,705	93,61,290	1,21,84,800
Paraffin Wax	cwts.	272,226	362,676	384,301	60,27,855	80,21,100	83,84,955
Provisions and Oilmanstores	value.	.....	.....	.....	52,94,220	51,02,595	48,44,115
Spices	lbs.	35,965,295	40,061,658	47,631,756	79,24,365	93,68,835	1,19,23,065
Saltpetre	cwts.	304,692	285,156	418,608	35,63,715	35,21,460	63,35,760
Carried over ...		.....	.....	.....	1,90,63,91,115	1,60,27,89,705	1,39,42,27,320

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1913.	1914.	1915.	1913.	1914.	1915.
				Rs.	Rs.	Rs.
Brought forward ...	.....	.....	.....	1,90,63,91,115	1,60,27,89,705	1,39,42,27,320
Seeds—						
Linseed ... ... cwts.	7,342,658	7,033,286	3,593,766	5,97,43,740	5,77,75,290	2,64,94,980
Rape ... ... ,,	4,363,746	3,382,811	1,358,715	3,85,30,530	2,79,74,055	1,00,01,970
Gingelly ... ... ,,	2,048,522	1,985,922	222,872	2,45,55,240	2,37,17,910	20,72,745
Poppy ... ... ,,	352,789	161,880	190,904	43,64,970	17,30,925	8,82,585
Castor ... ... ,,	2,614,405	1,965,596	1,493,684	1,94,17,020	1,41,01,575	98,89,185
Groundnuts ... ... ,,	5,101,327	5,337,006	2,591,951	4,33,83,630	4,61,36,730	1,68,12,375
Cotton ... ... ,,	4,297,617	6,486,486	1,320,815	1,63,76,490	2,38,92,840	43,52,970
Copra or Cocoanut Kernel .... ,,	736,856	718,835	434,825	1,46,90,025	1,46,42,235	77,85,840
Other sorts ... ... ,,	990,731	515,685	336,781	91,85,685	47,54,625	39,38,715
Silk, Raw ... ... lbs.	1,454,930	605,367	1,105,325	31,13,865	13,70,430	20,78,955
,, Piece-Goods (including Silk mixed with other Materials) ... ... yds.	681,009	459,232	266,620	5,98,980	4,28,855	2,92,200
,, Other sorts .. .. lbs.	371	642	72			
Sugar, Refined or Crystallised and Confectionery ... ... cwts.	31,358	28,589	23,073	4,37,865	3,12,786	3,85,320
,, Unrefined (Molasses and Goor) ... ,,	142,565	105,080	60,807	8,44,065	6,62,655	4,81,830
Tea, Black and Green (including Tea Waste) lbs.	290,729,502	293,360,041	320,753,805	14,66,52,150	15,00,77,175	18,68,86,040
Tobacco, Cigars, &c. ... ... ,,	30,277,556	17,498,137	26,701,499	48,50,970	33,94,110	45,38,655
Wood, Teak ... ... cubic tons.	53,181	45,646	38,928	80,78,250	82,64,745	74,53,815
,, Other sorts ... ... value	.....	.....	.....	30,69,825	18,17,550	13,94,025

Wool, Raw ... ... lbs.	50,699,948	44,680,693	59,685,336	2,57,34,585	2,37,27,105	3,38,11,680
„ Manufactures of ... ... value.	.....	.....	.....	24,39,435	20,09,145	31,69,945
All other Articles ... ... „	.....	....	.....	7,86,80,610	6,46,19,410	6,83,32,860
Total Value Rs. ...	.....	... ..	.....	2,41,11,39,045	2,07,40,34,850	1,78,37,84,100
FOREIGN MERCHANDISE.						
Cotton—Twist and Yarn ... ... lbs.	868,524	783,845	912,092	7,76,730	6,94,755	7,46,370
„ Piece-Goods and Fents ... ... yds.	60,124,482	46,077,835	38,319,159	1,34,28,405	1,02,14,180	84,27,225
„ Shawls, Thread, &c. ... ... value.	.....	... ..	.....	7,93,785	5,57,085	8,89,095
Ivory, Unmanufactured ... ... lbs.	41,882	33,339	34,955	2,15,370	1,20,525	1,80,795
Metals and Ores ... ... tons.	21,230	10,260	4,695	21,70,365	16,69,650	11,72,370
Silk, Raw ... ... lbs.	34,689	19,399	6,737	99,675	1,02,780	37,990
„ Piece-Goods ... ... yds.	1,130,129	782,718	993,300	9,76,560	6,50,655	7,30,995
„ Other sorts ... ... lbs.	6,166	5,269	5,008			
Spices ... ... „	1,617,465	1,644,463	2,383,003	5,66,550	6,46,065	9,20,115
Sugar, Refined or Crystallised ... ... cwts.	190,946	830,702	222,385	20,51,220	1,00,46,910	35,04,345
Tea, Black and Green ... ... lbs.	463,142	237,823	1,291,111	3,26,910	1,76,880	10,18,380
Wool, Raw ... ... „	11,115,446	9,534,796	14,470,194	54,87,900	46,41,705	80,90,535
All other Articles ... ... value.	.....	.....	.....	1,89,15,630	1,66,69,560	1,65,59,100
Total Value Rs. ...	.....	.....	.....	4,58,69,100	4,61,90,700	4,22,73,315
Grand Total Rs ...	.....	.....	.....	2,45,69,48,145	2,12,02,25,550	1,82,60,57,415

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—IMPORTS.

Quantities and Value of the Principal Articles Imported in the years ending 31st December 1913, 1914 and 1915.

ARTICLES.	Quantities.			Value.		
	1913.	1914.	1915.	1913.	1914.	1915.
				Rs.	Rs.	Rs.
Apparel, etc. (including Lamettas) ... value.	.....	.....	.....	75,05,543	53,23,466	61,46,419
Haberdashery and Millinery ... ... „	.....	.....	.....	73,60,498	47,77,778	40,74,403
Arms, Ammunition, &c. ... ... „	.....	.....	.....	8,26,840	7,72,898	6,54,145
Articles imported by Post ... ... „	.....	.....	.....	1,23,89,517	1,45,01,661	94,03,561
Building and Engineering Materials ... „	.....	.....	.....	33,69,296	29,67,726	29,79,768
Candles ... ... lbs.	463,336	427,709	224,135	1,53,649	1,41,176	83,134
Cabinetware and Furniture ... ... value	.....	.....	.....	9,80,346	7,26,212	5,21,606
Clocks and Watches ... ... No.	420,829	236,452	225,536	12,22,613	8,32,110	9,47,716
Coal, Coke and Patent Fuel ... ... tons.	535,550	342,566	148,564	99,59,475	67,44,854	28,06,500
Cotton—Twist and Yarn ... ... lbs.	15,660,730	15,545,744	15,689,446	1,49,62,225	1,45,44,219	1,23,56,008
„ Piece-Goods, including Fents... yards	832,526,495	700,464,210	385,397,344	15,47,31,002	13,13,60,357	7,44,65,432
„ Shawls and Handkerchiefs ... No.	25,142,678	14,088,293	3,264,810	33,27,130	20,17,999	3,91,897
„ Lace, Nets, Hosiery, &c. ... value.	.....	.....	.....	74,41,110	42,99,876	44,23,324
Chemical Products and Preparations ... „	.....	.....	.....	32,15,897	32,06,820	51,10,225

Drugs and Medicines (excluding Tobacco)	„	.....	.....	.....	50,50,961	42,15,872	55,36,553
„ Opium	„	.....	.....	.....	20,713	12,295	12,498
„ Saccharine	„	.....	.....	.....	60,665	41,546	1,32,896
Dyeing and Colouring Materials—							
Aniline and Alizarine Dyes	lbs.	13,134,634	8,271,839	756,644	82,20,437	49,08,697	12,23,771
Other sorts...	cwts.	16,964	27,515	20,787	24,37,155	20,13,916	16,37,275
Earthenware and Porcelain	value.	.....	.....	.....	22,25,586	20,18,517	20,13,094
Fireworks	„	.....	.....	.....	4,16,155	4,44,858	5,79,329
Glass and Glassware	„	.....	.....	.....	96,43,365	53,78,879	44,67,689
Gums and Resins	cwts.	97,028	66,147	65,374	16,58,526	10,66,431	10,85,295
Hides and Skins—							
Hides	No.	37,098	40,663	36,074	2,04,780	2,53,599	2,16,541
Skins	„	1,362,566	1,301,417	961,166	14,71,777	12,92,185	10,28,766
Instruments and Apparatus	value.	.....	.....	.....	70,51,055	60,20,589	48,37,023
Telephone Materials for Construction and Accessories	„	.....	.....	.....	1,25,243	2,26 359	2,22,631
Typewriters and Parts of and Accessories.	„	.....	.....	.....	3,56,079	3,28,506	3,05,261
Ivory, unmanufactured	lbs.	243,634	208,550	199,779	20,45,360	16,86,865	16,07,320
Jewellery and Plate	value.	.....	.....	.....	6,76,421	6,36,070	6,40,464
Precious Stones and Pearls	„	.....	.....	.....	1,11,56,581	9,40,784	48,51,938
Leather (including Unwrought, Saddlery, &c.)	„	.....	.....	.....	5,56,872	6,05,793	4,40,679
„ Beltings	„	.....	.....	.....	21,17,620	18,78,802	19,63,180
„ Boots and Shoes*	paire.	921,827	513,530	383,214	22,46,565	14,05,446	11,49,951
Liquors—Ale, Beer and Porter ...	gallons.	1,207,075	1,303,591	921,215	13,24,832	13,76,999	11,56,120
„ Spirits, Wines, &c.	„	583,048	642,662	544,864	45,52,070	45,76,885	40,33,056

* Leather and other Materials.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1913.	1914.	1915.	1913.	1914.	1915.
				Rs.	Rs.	Rs.
Machinery and Millwork ... ... value.	.....	.....	.....	2,73,06,563	2,80,98,180	1,79,80,854
Matches, safety and other sorts...Gross of Boxes	3,921,779	4,668,372	9,286,075	25,51,113	32,84,379	64,92,043
Metals (excluding Hardware & Cutlery). tons.	*269,325*	*291,313*	*137,006*	*6,57,41,957*	*6,33,91,094*	*3,17,58,551*
Hardware ... ... value.	.....	.....	.....	1,31,68,238	1,02,38,726	75,78,432
Cutlery ... ... „	.....	.....	.....	8,95,244	7,21,883	3,63,608
Electroplatedware ... ... „	.....	.....	.....	2,01,867	1,54,959	1,24,091
Sewing Machines and Parts ... ... „	.....	.....	.....	12,93,726	10,74,308	7,92,119
Motor Cars and Motor Cycles and Parts thereof ... ... „	.....	.....	...	52,86,349	40,95,877	48,09,542
Cycles (other than motor cycles) and Parts thereof and Accessories ... ... „	.....	.....	.....	7,70,126	4,71,382	3,06,201
Oil, Mineral—Kerosine ... ...gallons.	19,293,755	19,952,648	18,694,891	79,64,858	93,36,785	90,01,326
„ „ *other sorts* ... ... „	7,005,326	6,898,440	4,269,197	36,53,860	34,66,530	24,66,652
„ all other sorts ... ... „	346,169	326,247	285,511	1,73,375	8,09,520	8,02,241
Paraffin Wax ... ... cwts.	11,695	390	1,494	9,01,986	6,136	24,331
Paints and Colours (excluding Painters' Materials) ... ... „	123,883	107,101	88,044	22,29,909	20,64,798	25,51,591
Paper and Pasteboard ... ... value.	.....	.....	...	56,73,287	49,32,969	55,30,167
Perfumery ... ... „	.....	.....	.....	2,87,938	1,84,506	2,37,176

Provisions and Oilmanstores	„	.....	.....	.....	46,55,579	42,03,061	50,75,896
„ Dry fish (excluding Canned Fish)	„	.....	.....	.....	6,62,356	5,78,268	6,38,511
„ Fodder, Bran, Cattle Food (excluding Oil Cakes)	„	.....	.....	.....	65,664	54,837	79,456
„ Fruits and Vegetable (Dry and Fresh)	„	.....	.....	.....	83,87,842	73,20,044	99,19,848
Railway Plant and Rolling Stock ...	„	.....	.....	.....	4,13,49,195	4,13,68,429	2,42,31,453
Silk, Raw	lbs.	1,815,180	2,079,182	2,221,468	84,04,438	1,03,84,931	1,06,83,681
„ „ Waste	„	94,898	130,227	80,392	1,31,846	1,64,222	38,532
„ Piece-goods (including Silk mixed with other Materials) ...	...yards.	25,409,699	14,994,557	20,741,730	1,95,24,627	1,26,28,374	1,66,19,466
„ Goods, other sorts	... value.	.....	.....	.....	42,78,660	32,90,336	39,18,103
Soap	... cwts.	147,254	137,437	158,983	25,49,387	25,75,598	30,64,884
Spices...	... lbs.	17,791,885	24,352,753	33,165,147	35,80,782	41,93,169	58,88,432
Sugar, refined and unrefined, and Confectionery	cwts.	4,072,410	3,639,065	3,020,711	3,70,89,251	2,49,48,922	4,61,12,704
Tea, Black and Green	lbs.	3,856,023	3,651,131	5,665,451	18,27,041	18,31,204	29,87,026
Tobacco, Cigars, &c.	„	453,698	461,222	532,270	17,27,233	17,47,354	18,40,028
Umbrellas	No.	214,717	219,000	109,940	3,31,804	3,22,038	1,73,153
Woollen Piece-Goods	...yards.	13,335,571	6,686,227	2,225,536	1,26,78,514	70,27,336	30,04,727
„ Goods, other sorts ...	...value.	.....	.....	.....	37,13,810	20,85,100	8,98,682
All other Articles	„	.....	.....	.....	3,70,45,927	3,52,78,885	3,60,13,274
Total Value Rs. ...		.....	.....	.....	61,71,58,226	52,58,70,085	42,55,07,198

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS.

Quantities and Value of the Principal Articles Exported in the years ending 31st December 1913, 1914 and 1915.

ARTICLES.	Quantities.			Value.		
	1913.	1914.	1915.	1913.	1914.	1915.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Coffee ... ... cwts.	2,480	9,354	17,112	1,25,733	4,12,954	8,59,948
Coir, manufactured and unmanufactured (excluding Ropes) ... ... ,,	5,727	3,860	4,895	70,378	50,381	62,887
Cotton—Raw ... ... ,,	6,754,847	8,505,583	7,202,385	37,03,09,730	30,92,04,341	17,96,19,865
,, Twist and Yarn ... ... lbs.	186,146,419	146,762,003	155,807,035	9,10,93,145	7,21,96,804	6,73,14,217
,, Piece-Goods ... ... yards.	58,492,441	49,469,619	62,248,834	1,05,54,575	89,35,234	1,01,59,149
,, Shawls, Handkerchiefs, Hosiery, &c. ... ... value.	.....	.....	.....	6,06,609	5,87,982	6,05,310
Dyeing and Colouring Materials—						
Myrabollams ... ... cwts.	666,016	841,967	617,548	38,40,765	35,92,207	34,47,730
Other sorts ... ... ,,	47,328	36,458	30,377	7,03,361	5,48,135	11,83,131
Grain and Pulse—						
Rice, not in the husk ... ... ,,	574,061	516,064	637,100	42,47,547	38,70,102	48,85,661
Wheat (Private Account) ... ... ,,	5,238,338	226,868	798,790	3,89,96,726	14,52,444	53,19,760
,, (Government Account)... ... ,,	.....	.....	807,687	.....	.....	53,41,908
Wheat flour ... ... ,,	656,072	528,987	425,877	54,79,348	45,08,438	40,91,501
Other sorts ... ... ,,	1,880,228	1,837,345	1,429,146	94,63,209	1,07,72,395	84,13,363
Hemp (Raw) ... ... ,,	266,837	239,557	271,037	44,48,821	39,04,582	47,00,915
Hides and Skins—						
Hides ... ... No.	391,275	554,610	424,411	46,95,125	66,74,083	62,19,225
Skins ... ... ,,	5,599,723	5,872,979	5,365,058	92,78,287	98,73,430	81,93,348
Manures (Bones and other kinds) ... tons.	28,675	21,405	5,323	20,63,922	17,36,617	4,06,575
Metals—Manganese Ore ... ... ,,	630,841	451,636	354,240	1,08,05,055	77,54,325	60,15,880
Oils ... ...gallons	187,067	197,879	168,308	10,20,923	8,18,453	7,46,038
,, (Paraffin Wax) ... ... cwts	444	40	148			
Oil Cakes ... ... ,,	409,272	386,486	394,601	16,87,410	16,53,822	18,60,359
Opium ... ...chests.	3,501	220	.....	1,70,32,750	16,02,500	.....

Seeds—						
Linseed ... ... cwts.	3,694,207	2,542,345	1,515,767	3,09,80,509	2,10,21,912	1,16,90,231
Cotton ... ... „	3,629,913	6,019,487	1,172,634	1,37,69,809	2,22,00,049	38,21,140
Rape ... ... „	1,035,447	727,230	471,629	90,93,152	66,24,208	35,55,033
Gingelly ... ... „	1,639,330	1,614,166	194,669	1,94,36,206	1,88,43,911	17,84,202
Poppy ... ... „	321,388	129,514	94,619	39,83,314	13,76,006	8,28,039
Groundnuts ... ... „	840,422	1,019,123	355,499	83,12,955	1,01,10,805	24,52,560
Castor ... ... „	2,183,934	1,755,815	1,295,871	1,64,53,762	1,26,60,786	86,53,403
Other sorts* ... ... „	817,033	345,434	222,217	71,42,036	28,37,206	23,73,153
Spices ... ... lbs.	8,138,110	7,454,529	9,174,574	23,45,833	20,42,780	26,96,496
Sugar, refined and unrefined ... ... cwts.	35,929	24,196	19,125	4,87,647	3,23,704	3,32,296
Tea, Black and Green ... ... lbs.	2,399,607	3,133,392	9,555,972	13,87,488	18,54,686	75,05,497
Tobacco, Cigars, &c. ... ... „	9,285,234	6,476,604	6,968,818	11,52,448	9,42,423	13,60,931
Wool, Raw ... ... „	19,755,540	18,441,644	24,644,973	1,19,40,718	1,16,79,220	1,75,61,151
Woollen Shawls ... ... No.	158	179	537	12,362	1,120	2,959
All other articles .. .. value.	.....	.....	.....	2,07,77,726	1,71,81,489	1,62,38,919
Total value Rs. ..	.....	.....	.....	62,27,48,784	57,07,99,534	40,03,00,734
FOREIGN MERCHANDISE.						
Cotton—Twist and Yarn ... ... lbs.	844,505	763,830	900,433	7,59,155	6,77,849	7,36,156
„ Piece-Goods ... ... yds.	53,436,120	41,242,005	31,612,940	1,20,15,714	91,47,342	68,61,998
„ Shawls and Handkerchiefs ... No.	736,620	298,284	474,929	1,58,937	61,319	1,01,576
„ Lace, Thread, Hosiery, &c. ... value.	.....	.....	.....	5,78,323	4,41,775	7,59,756
Gums and Resins ... ... cwts.	66,551	59,199	36,284	12,35,987	11,47,796	6,49,253
Ivory, unmanufactured ... ... lbs.	41,086	33,339	34,955	2,11,825	1,20,431	1,80,789
Provisions and Oilmanstores ... ... value.	.....	.....	.....	1,36,227	1,24,608	4,13,223
„ Fish (excluding Canned Fish) ... „	.....	.....	.....	7,33,593	6,33,487	7,02,254
„ Fruits & Vegetables (Dry & Fresh) „	.....	.....	.....	10,05,655	6,40,073	25,27,727
Silk, Raw ... ... lbs.	33,658	18,207	6,457	96,402	96,953	32,862
„ Piece-Goods (including Silk mixed with other materials) ... ... yards.	1,019,596	746,056	962,026	8,83,465	5,99,744	6,87,717
Sugar, refined ... ... cwts.	91,980	215,884	118,932	10,25,664	26,68,410	19,09,255
Tea, Black and Green ... ... lbs.	462,268	233,424	1,284,863	3,26,418	1,74,858	10,13,395
Wool, Raw ... ... „	9,744	42,000	1,267,028	4,590	17,560	8,43,827
Woollen Piece-Goods ... ... yards.	316,181	174,994	248,125	2,88,155	2,14,588	2,68,304
„ Shawls, &c. ... ... value.	.....	.....	.....	1,05,040	48,983	66,227
All other articles ... ... „	.....	.....	.....	1,28,53,393	1,14,07,914	89,15,569
Total Value Rs. ...	.....	.....	.....	3,24,13,543	2,82,23,590	2,66,69,788
Grand Total Rs. ...	.....	.....	.....	65,51,62,327	60,80,23,124	42,69,70,522

* Excluding Copra.

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Reduced to Bales of 400 lbs. each) since 1887.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1887	205,158	39,730	244,888	47,799	292,687	3,451	296,138
1888	234,071	52,697	286,768	49,789	336,557	2,250	338,807
1889	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,125	553,936
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,929
1901	536,195	.....	536,195	99,599	635,794	6,876	642,670
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	118,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,608	743,478	8,097	751,570
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	20,018	622,732
1908	441,899	.....	441,899	144,312	586,211	19,098	605,309
1909	510,746	.....	510,746	120,406	631,152	18,491	649,643
1910	424,898	.....	424,898	130,506	555,399	19,324	574,723
1911	275,087	.....	275,087	121,369	396,456	17,187	413,593
1912	433,989	.....	433,989	137,910	571,899	15,843	587,742
1913	405,359	.....	405,359	107,661	513,020	16,578	529,598
1914	324,586	.....	324,586	108,346	432,932	31,103	464,035
1915	358,777	.....	358,777	107,687	466,464	45,392	511,856

* Compiled from returns received from the Railway Companies.

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the Official Years 1912-1913 *to* 1914-1915.

ARTICLES.		Quantities.			Value.		
		1912-1913.	1913-1914.	1914-1915.	1912-1913.	1913-1914.	1914-1915.
					Rs.	Rs.	Rs.
Animals—Living	No.	3,642	4,370	6,810	13,38,601	19,30,072	27,38,125
Apparel, &c., including Lamettas	value.	.....	.....	.....	64,63,266	74,27,705	46,15,875
Arms, Ammunition, &c. (excluding Dynamite and other Explosives)	,,	.....	.....	.....	5,41,186	4,47,805	3,85,145
Articles imported by Post	,,	.....	.....	.....	1,31,01,878	1,35,92,109	1,17,41,705
Boots and Shoes	pairs	722,662	917,051	387,031	17,95,721	23,02,180	11,06,558
Building and Engineering Materials	value	.....	.....	.....	25,58,297	33,85,163	28,27,136
Cabinetware and Furniture	,,	.....	.....	.....	8,87,672	9,62,747	5,95,768
Candles	lbs.	542,091	421,720	343,399	1,73,137	1,37,949	1,17,864
Clocks and Watches	No.	427,583	375,704	184,876	12,09,931	11,41,518	6,89,382
Coal, Coke, and Patent Fuel	tons.	562,296	447,641	327,737	99,61,379	84,17,398	64,96,057
Cotton—Raw and Waste	cwts.	518,093	49,805	84,645	2,11,34,442	24,82,577	28,57,351
Do. Twist and Yarn	lbs.	15,250,752	15,602,304	14,884,457	1,39,07,416	1,49,58,851	1,33,38,587
Do. Piece-Goods	yards.	762,379,746	822,484,832	572,869,141	13,60,63,269	15,42,16,755	10,81,65,338
Do Shawls and Handkerchiefs	No.	14,654,628	25,849,545	9,516,474	18,82,715	34,20,140	14,21,000
Do. Hosiery, Thread, Net, Canvas, &c.	value.	.....	.....	.....	73,47,120	75,13,813	35,39,760
Chemical Products and Preparations	,,	.....	.....	.....	32,68,228	31,47,011	34,19,109
Cutlery	,,	.....	.....	.....	7,57,528	9,65,674	5,60,941
Dynamite and other Explosives	cwts.	3,295	5,144	3,285	2,45,550	3,47,278	2,47,895
Drugs, Medicines (excluding Chemicals and Narcotics)	value.	.....	.....	.....	44,94,515	49,88,037	43,51,629
Dyeing and Colouring Materials—Aniline and Alizarine Dyes	lbs.	13,858,785	11,885,515	5,926,363	86,41,737	76,28,764	34,34,158
,, ,, Other Sorts	cwts.	16,149	18,306	22,648	23,36,212	23,71,779	15,25,867
Earthenware and Porcelain	value.	.....	.....	.....	18,98,734	21,68,575	18,31,570
Fireworks	,,	.....	.....	.....	6,10,425	4,50,401	4,54,628
Fish (excluding Canned Fish)	cwts.	56,764	47,254	48,262	7,42,581	5,92,299	6,24,573

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantity.			Value.		
		1912-1913.	1913-1914.	1914-1915.	1912-1913.	1913-1914.	1914-1915.
					Rs.	Rs.	Rs.
Fruits and Vegetables (Fresh and Dry)	valne.	.....	.....	.....	77,40,536	82,31,630	86,33,931
Glass and Glassware	,,	.....	.....	.....	81,17,501	89,95,622	42,75,558
Gums and Resins	cwts.	108,473	93,553	44,147	19,36,168	15,20,074	7,93,429
Hardware (excluding Cutlery)	value.	.....	.....	.....	1,21,96,871	1,82,02,450	82,70,246
Electroplated ware	,,	.....	.....	.....	1,58,353	2,08,316	1,35,057
Haberdashery and Millinery	,,	.....	.....	.....	63,28,668	73,83,567	37,98,936
Hides and Skins	cwts.	17,534	2,303	17,430	14,00,526	17,48,022	13,94,551
Instruments and Apparatus	value.	.....	.....	.....	56,76,151	71,15,327	54,22,144
Telephone Materials for Construction & Accessories	,,	.....	.....	.....	1,58,276	2,20,074	1,87,804
Ivory, Unmanufactured	lbs.	241,299	232,676	212,067	19,58,580	19,39,845	17,19,276
,, Manufactured	value.	.....	.....	.....	2,58,883	3,50,284	2,34,488
Jewellery, and Plate of Gold and Silver (excluding Imitation Jewellery and Precious Stones)	,,	.....	.....	.....	8,59,854	6,30,378	6,27,211
Precious Stones and Pearls unset	,,	.....	.....	.....	1,07,56,942	1,06,79,665	19,76,725
Leather, Unwrought, Saddlery, &c., including Beltings	,,	.....	.....	.....	27,17,875	27,37,244	22,72,674
Liquors—Ale, Beer, and Porter	gallons.	1,295,506	1,237,086	1,215,533	15,36,188	13,36,120	13,35,061
,, Spirits	,,	431,713	487,770	510,217	33,59,302	36,19,193	34,99,575
,, Wines	,,	113,137	111,770	92,650	9,86,224	9,98,047	7,56,176
,, Other sorts	,,	2,471	3,088	2,763	8,234	10,804	10,649
Machinery and Millwork	value.	.....	.....	.....	1,95,15,383	2,94,69,478	2,40,41,119
,, Sewing and knitting Machines and parts thereof	,,	.....	.....	.....	12,09,007	10,55,372	11,49,684
,, Typewriters and parts of and Accessories.	,,	.....	.....	.....	2,97,555	3,63,370	3,29,385
Matches, Safety and other	Gross of Boxes.	4,377,903	3,983,403	6,424,355	28,15,707	25,72,585	47,91,338
Metals—Brass	cwts.	9,708	12,824	7,942	5,29,227	7,65,177	4,43,485
,, Copper Braziers and Sheets	,,	54,011	186,786	113,865	32,62,612	1,12,81,575	66,59,668
,, do. other sorts	,,	12,186	23,465	17,015	8,36,898	14,91,400	9,16,263
,, Mixed or Yellow Metal	,,	196,063	242,147	131,944	96,70,909	1,19,20 370	64,07,886
,, Lead and Lead ore	,,	23,646	32,732	31,951	3,81,081	5,48,976	5,64,301
,, Quicksilver	lbs.	196,905	99,944	54,886	3,02,368	1,40,164	76,301
Tin	cwts.	10,720	15,158	13,605	16,85,949	22,45,085	15,71,326
Zinc or Spelter	,,	37,970	42,235	11,672	8,12,237	8,05,277	2,23,882

Metals—Iron	*tons.*	*6,636*	*6,133*	8,323	5,23,708	6,10,591	3,43,612
„ Iron or Steel...	„	142,029	182,425	147,150	2,30,43,616	3,00,37,373	2,43,98,774
„ Steel	„	52,381	91,583	41,539	55,44,512	91,09,593	38,95,911
„ Other sorts	cwts.	35,534	35,141	16,878	26,46,573	27,14,225	14,00,724
Opium	lbs.	116	116	99	16,873	17,090	12,263
Oil Mineral—Kerosine...	...gallons.	20,400,265	18,748,220	19,680,020	77,06,496	85,94,265	90,66,500
„ „ other sorts	„	5,283,950	7,355,971	5,579,562	39,78,578	39,15,469	30,04,426
„ all other sorts	cwts.	286,752	371,972	293,668	7,99,148	9,35,797	7,51,801
Paraffin Wax	cwts.	3,655	10,870	684	54,090	1,69,459	12,003
Paints and Colours (excluding Painters' Materials).	cwts.	123,773	106,376	97,278	21,26,842	20,10,287	20,14,727
Painter's Materials	value.	.....	.....	.....	6,31,946	7,05,034	5,78,706
Paper and Pasteboard	„	.....	.....	.....	54,12,317	58,22,861	45,85,871
Perfumery (excluding Perfumed Spirits)	„	.....	.....	.....	1,99,370	2,78,932	2,03,936
Provisions and Oilmanstores...	„	.....	.....	.....	47,51,767	43,75,267	47,68,531
Railway Plant and Rolling Stock	„	.....	.....	.....	3,07,65,137	4,26,54,203	3,78,63,069
Silk—Raw and Waste...	lbs.	3,910,482	2,092,459	2,177,591	1,34,64,919	97,78,318	1,01,12,618
„ Piece-Goods (including silk mixed with other materials)	yards.	22,877,982	23,293,333	15,003,884	1,75,93,378	1,82,90,992	1,22,75,905
Spices	lbs.	21,334,555	21,158,454	27,899,527	89,33,759	42,87,045	46,69,969
Sugar, refined, unrefined, and Confectionery ...	cwts.	39,87,477	43,17,478	17,03,810	4,11,52,388	3,88,27,337	2,01,90,751
Saccharine	lbs.	18,972	14,951	11,247	66,757	51,269	34,434
Stationery (excluding Paper)...	value	.....	.....	.....	31,09,364	32,13,017	23,58,450
Soap	cwts.	129,839	139,649	157,910	23,27,506	24,97,435	28,94,427
Tea, Black and Green	lbs.	3,499,498	3,772,282	4,412,391	16,37,091	18,28,619	21,39,307
Tobacco, Cigars, &c.	„	413,732	459,800	504,394	15,54,118	16,90,846	18,88,848
Umbrellas	No.	189,508	249,831	164,084	2,96,199	3,72,994	2,41,408
Wool—Raw	lbs.	3,077,762	2,795,717	2,549,871	16,16,259	14,17,236	12,51,116
Woollen Piece-Goods	yards.	9,588,968	13,152,280	5,800,849	98,35,279	1,25,49,225	61,22,008
Wood Teak Timber	c. tons.	21,368	16,513	17,921	21,96,773	21,85,054	24,93,096
„ Other do.	„	13,306	22,747	18,726	9,11,708	16,19,035	14,19,406
All other Articles	value	.....	.....	.....	3,18,16,503	3,65,68,566	3,01,72,686
Total Value ...		.....	.....	.....	56,76,27,163	62,51,94,230	46,07,68,903
Treasure—Gold (Private)	ozs. ...	6,289,447	4,064,735	1,544,553	38,09,35,603	25,02,76,493	9,67,57,601
„ Silver („)	„ ...	43,177,681	35,200,378	50,592,485	8,28,90,878	6,64,28,584	8,67,73,536
Total Treasure ozs. ...		49,467,128	39,265,113	52,137,038	46,38,26,481	31,67,05,077	18,35,31,137
Grand Total Rs. ...		.....	.....	.....	1,03,14,53,644	94,18,99,307	64,43,00,040

FOREIGN TRADE OF THE PORT OF BOMBAY.—EXPORTS.

Quantities and Value of the Principal Articles exported in the Official Years 1912-1913 to 1914-1915.

ARTICLES.		Quantities.			Value.		
		1912-1913.	1913-1914.	1914-1915.	1912-1913.	1913-1914.	1914-1915.
INDIAN PRODUCE AND MANUFACTURES.							
Coffee	cwts.	5,274	2,439	15,898	2,59,702	1,21,229	7,27,931
Coir, unmanufactured and manufactured (excluding Ropes)	"	6,528	5,296	3,231	80,394	65,18 8	44,256
Cotton—Raw	"	4,572,922	7,609,287	7,763,701	17,59,06,664	29,70,81,890	24,96,69,649
" Kapok	"			9,114			2,40,391
" Twist and Yarn	lbs.	191,859,407	185,920,865	127,832,924	9,27,06,908	9,21,00,293	6,03,74,432
" Piece-goods	yards.	59,698,612	61,215,309	45,377,401	1,09,49,317	1,11,89,658	80,15,327
" Shawls and Handkerchiefs	No.	137,384	50,395	87,957			
" Hosiery, Thread, Net, Canvas, &c.	value.	.....	.....	.....	5,88,391	6,07,339	4,33,218
Dyeing and Colouring Materials (including Cutch, Gambier and Lac)—							
Indigo	cwts.	321	175	1,427	61,690	39,332	6,16,213
Myrabollams	"	837,667	653,051	701,891	35,45,095	27,63,490	30,56,131
Other sorts	"	46,923	52,197	29,563	6,90,605	7,23,247	3,68 803
Fish (excluding Canned Fish)	"	12,088	14,266	13,511	5,48,547	5,81,807	5,13,942
Fruits and Vegetables (Dry and Fresh)	value	.....	.....	.....	13,99,396	22,03,464	15,61,330
Grain and Pulse—							
Rice not in the Husk	cwts	500,481	577,679	515,522	38,80,889	42,53,184	38,40,361
Wheat	"	3,977,077	4,712,802	230,651	2,19,61,909	2,61,44,592	15,21,787
Wheat Flour	"	621,004	693,547	469,396	51,61,086	58,19,527	41,29,315
Other sorts	"	3,303,756	1,704,900	1,702,427	1,49,52,378	92,01,088	99,24,623
Gums and Resins	"	35,525	46,449	28,658	7,81,665	9,72,151	5,62,118
Hides and Skins—							
Hides	No.	547,800	404,585	529,306	54,43,514	47,37,175	69,04,813
Skins	"	6,095,927	5,385,127	5,315,122	95,19,628	91,51,101	86,92,919
Manures—Animal Bones	Tons.	20,937	25,364	10,029	14,43,151	18,44,632	7,80,591
Metal—Manganese Ore	"	581,689	606,724	365,286	96,86,291	1,03,74,954	62,58,897
Oils	gallons.	157,798	198,017	176,715	9,24,421	10,32,144	6,09,518
Paraffin Wax	cwts.	532	161	27	10,836	3,775	761
Opium	chests.	11,549	2,755	.....	5,52,59,380	1,40,62,500	.....
Provisions and Oilmanstores	value.	.....	.....	.....	14,69,880	16,56,044	15,46,851
Seeds*—							
Linseed	cwts.	3,669,056	4,228,421	2,230,443	4,20,84,892	3,49,54,228	1,53,32,945
Rape	"	1,052,370	1,044,598	650,417	92,81,501	91,46,501	59,28,130
Gingelly	"	1,202,309	1,866,075	780,774	1,38,38,669	2,21,27,104	87,71,212

Poppy ... ... ,,	370,480	347,142	105,238	43,13,063	42,66,231	10,58,347
Castor ... ... ,,	1,634,010	2,307,787	1,464,615	1,23,33,165	1,73,85,321	1,02,92,672
Groundnuts ... ... ,,	976,038	1,072,935	422,632	92,12,544	1,06,57,980	36,72,809
Cotton ... ... ,,	1,880,284	5,202,487	3,859,049	73,86,730	1,94,76,579	1,39,05,363
Other sorts ... ... ,,	507,711	851,658	273,349	45,93,674	71,48,995	22,04,506
Spices ... ... lbs.	8,892,652	7,921,070	7,069,871	27,30,833	21,91,274	20,51,010
Sugar—Refined (including Sugarcandy and Confectionery) ... ... cwts.	25,275	24,376	15,375	3,92,362	3,55,383	2,33,139
,, Unrefined (Molasses, Goor, &c.) ... ... ,,	10,830	10,639	4,811	1,13,156	1,14,051	55,837
Tea, Black ... ... lbs.	1,975,545	2,604,197	4,039,119	10,95,395	15,24,998	24,37,596
Tobacco, Cigars, &c. ... ... ,,	5,959,620	9,894,621	6,567,188	7,47,342	12,28,748	10,34,745
Wool—Raw ... ... ,,	19,736,326	19,960,724	17,489,314	1,17,95,457	1,21,09,964	1,10,84,784
Woollen Shawls ... ... No.	1,227	248	33	10,363	12,342	495
All other Articles ... ... value	... ..	.....	.....	2,06,87,967	2,11,84,336	1,67,89,852
Total Value Rs. ...	.....	.....	.....	55,77,98,800	66,09,09,139	46,82,47,064
FOREIGN MERCHANDISE.						
Cotton—Twist and Yarn ... ... lbs.	760,992	935,115	633,620	6,88,612	8,40,906	5,40,866
,, Piece-goods ... ... yards.	60,680,916	55,017,672	30,777,404	1,36,98,613	1,25,44,727	67,43,747
,, Shawls and Handkerchiefs ... ... No.	443,911	747,642	194,524			
,, Hosiery, Thread, Net, Canvas, &c. ... value.	.....	.....	.....	5,61,696	6,19,021	3,56,678
Gums and Resins (excluding Cutch and Gambier). cwts.	57,750	70,948	40,928	12,15,846	18,15,358	7,69,460
Ivory, unmanufactured ... ... lbs.	40,569	44,268	23,537	2,40,018	2,14,772	81,305
Provisions, Oilmanstores, Fish, Fruits and Vegetables value.	.....	.....	.....	20,33,903	17,85,630	15,91,758
Silk—Raw ... ... lbs.	54,632	20,261	12,943	1,17,579	99,541	67,841
,, Piece-goods (including silk mixed with other materials) ... ... yards.	917,760	1,057,138	672,284	7,70,141	9,13,033	5,12,658
Sugar Refined and Confectionery ... . cwts.	95,589	96,592	192,333	10,88,457	10,88,641	24,64,266
Tea, Black and Green ... ... lbs.	559,248	462,644	270,065	3,86,179	3,28,260	2,03,689
Wool—Raw ... ... ,,	1,017,900	8,064	73,584	5,27,516	3,840	39,194
Do. Piece-goods ... ... yards.	317,137	284,715	140,958	2,97,969	2,64,783	1,77,280
other Articles ... ... value	... ..	.....	.....	1,17,68,798	1,38,11,066	93,27,257
Total Value Rs. ...	.....	.....	.....	3,33,95,357	3,38,24,573	2,28,75,944
Total Indian and Foreign Merchandise Rs. ...	.....	.....	.....	59,11,94,157	69,47,33,717	49,11,23,008
Treasure—Gold (Private) ... ... Ozs. ...	639,820	671,103	287,242	3,69,28,751	3,88,95,957	1,65,02,499
,, Silver(do.) ... ... ,, ...	14,036,114	4,672,543	1,511,131	2,79,21,785	1,10,10,001	40,16,673
Total Treasure ...	14,675,934	5,343,646	1,798,373	6,48,50,536	4,99,05,958	2,05,19,172
Grand Total Rs. ...	.....	.....	.....	65,60,44,693	74,46,39,675	51,16,42,180

Excluding Copra.

Value of the Imports and Exports of Gold and Silver Coin and Bullion into and from India during the year ending 31st December 1915.

IMPORTS.

FROM	GOLD.			SILVER.		
	Private.	Government	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom ..	3,92,31,630	....	3,92,31,630	5,74,28,445	....	5,74,28,445
France	1,920	....	1,920	....	1,16,655	1,16,655
Austria-Hungary ..	....	....	....	....	.....	....
Malta and Gozo ..	....	....	....	....	....	....
Turkey in Asia ..	26,58,885	3,75,000	30,33,885	5,11,260	.. .	5,11,260
Aden and Dependencies	29,36,565	15	29,36,580	4,16,400	56,790	4,73,190
Arabia	....	.....	.....	7,37,505	....	7,37,505
Bahrein Islands ..	....	....	....	18,11,805	....	18,11,805
Persia	....	....	....	11,71,200	1,51,500	13,22,700
Ceylon	420	....	420	25,785	....	25,785
Straits Settlements..	40,410	....	40,410	15,990	....	15,990
Siam	....	....	....	3,30,720	....	3,30,720
China	24,21,090	....	24,21,090	1,20,37,470	....	1,20,37,470
Japan	..	....	....	5,03,925	.....	5,03,925
Egypt	4,89,015	....	4,89,015	28,005	51,675	79,680
Natal	1,485	....	1,485	....	....	..
East Africa	....	....	....	3,420	....	3,420
Mauritius and Dependencies ..	....	....	....	....	....	....
United States of America.	....	....	..	2,25,000	....	2,25,000
Australia (including New Zealand) ..	1,44,92,955	....	1,44,92,955	77,66,115	....	77,66,115
Other Countries ..	3,98 040	....	3,98,040	....	7,995	7,995
Total ..	6,26,72,415	3,75,015	6,30,47,430	8,30,18,045	3,84,615	8,33,97,660

EXPORTS.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Exports to all Foreign Countries.	3,27,42,645	....	3,27,42,645	1,16,22,225	1,05,79,620	2,22,01,845
Balance retained by India		..	3,03,04,785	..	..	6,11,95,815

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1888 *to* 1915.

Year.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	F. P. Bales.	F. P. Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1888	887,047	58,061	2,761,121	1,892,459	810,217	9,660,701	444,790
1889	1,328,496	69,004	2,159,194	2,296,192	942,831	6,100,879	660,515
1890	1,439,921	62,620	2,492,658	806,187	1,102,814	5,462,881	489,976
1891	1,028,417	56,695	4,773,505	1,462,833	1,243,077	13,310,857	486,222
1892	954,213	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,533	4,319,264	4,275,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,343	556,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	88,619	728,065
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,897	1,079,241
1903	958,199	49,332	2,957,685	2,604,181	3,063,821	2,788,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,185,956	728,041	1,420,503	4,206,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,236,206	552,660	848,293
1908	659,822	47,314	1,046,806	802,923	1,018,619	12,746	1,304,388
1909	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	828,110
1910	1,158,233	68,059	2,546,238	2,137,828	2,864,185	1,673,016	1,158,387
1911	776,417	62,721	4,905,089	1,384,053	2,016,231	3,326,327	885,285
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	758,273
1913	736,262	68,244	3,713,812	1,042,510	1,695,999	4,997,989	618,587
1914	1,113,016	54,555	2,622,097	678,060	1,280,036	109,323	827,219
1915	403,522	82,456	1,603,837	543,494	150,068	1,593,092	644,948

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which tries at Ports in British India in each

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1905-1906 ...	1,211	123,965	1,980	4,432,223	3,191	4,556,188	557	37,075
1906-1907 ...	1,150	118,109	2,160	5,095,397	3,310	5,213,506	631	39,634
1907-1908 ...	1,128	103,429	2,255	5,431,545	3,383	5,534,974	631	34,900
1908-1909 ...	1,124	94,353	2,236	5,477,186	3,360	5,571,539	312	24,403
1909-1910 ...	869	81,719	2,203	5,469,139	3,072	5,550,858	300	25,423
1910-1911 ...	764	72,718	2,187	5,609,618	2,951	5,682,331	605	44,458
1911-1912 ...	792	74,163	2,321	5,944,606	3,113	6,018,769	447	34,336
1912-1913 ...	753	74,624	2,335	6,206,570	3,088	6,281,194	374	30,497
1913-1914 ...	707	59,980	2,461	6,725,603	3,168	6,784,883	393	32,420
*1914-1915 ...	...	.....	...	.....	...	.....	...	.....

CLEAR

1905-1906 ...	1,372	152,705	2,626	5,864,344	3,998	6,017,049	423	14,313
1906-1907 ...	1,247	133,830	2,748	6,453,808	3,995	6,587,638	357	14,446
1907-1908 ...	1,441	133,376	2,810	6,719,756	4,251	6,853,132	184	10,246
1908-1909 ...	1,134	102,865	2,447	5,920,231	3,581	6,022,596	159	8,866
1909-1910 ...	951	91,787	2,718	6,847,947	3,669	6,959,734	132	6,754
1910-1911 ...	1,145	104,520	2,725	6,968,061	3,870	7,072,581	228	7,477
1911-1912 ...	1,129	98,315	2,986	7,730,295	4,115	7,828,610	76	4,804
1912-1913 ...	992	92,811	3,113	8,289,177	4,105	8,381,988	74	6,804
1913-1914 ...	1,033	88,211	2,979	8,163,976	4,012	8,252,187	74	5,650
*1914-1915 ...	...	.....	...	.....	...	.....	...	.....

* Figures not received up to the time of

EIGN TRADE.

Entered and Cleared with cargoes and in Ballast, from and to Foreign Coun-Official Year from 1905-1906 *to* 1914-15.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
877	1,748,786	1,434	1,780,861	1,768	161,040	2,857	6,176,009	4,625	6,337,049
826	1,666,843	1,457	1,706,477	1,781	157,745	2,986	6,762,240	4,767	6,919,983
711	1,549,205	1,342	1,684,105	1,759	188,329	2,966	6,980,750	4,725	7,119,079
410	870,640	722	895,043	1,436	118,756	2,646	6,347,826	4,082	6,466,582
708	1,698,790	1,008	1,724,218	1,169	107,142	2,911	7,167,929	4,080	7,275,071
765	1,869,630	1,370	1,914,088	1,369	117,171	2,952	7,479,248	4,321	7,596,419
921	2,301,772	1,368	2,336,108	1,239	108,499	3,242	8,246,378	4,481	8,354,877
946	2,415,936	1,320	2,446,438	1,127	105,121	3,281	8,622,506	4,408	8,727,627
739	1,806,796	1,126	1,839,196	1,100	91,700	3,194	8,532,379	4,294	8,624,079
...	...	...	.....	...	...	...	.....	...	.....

ED.

223	229,910	646	244,223	1,795	167,018	2,849	6,094,254	4,644	6,261,272
210	253,869	567	267,815	1,604	148,276	2,958	6,707,177	4,562	6,855,453
152	256,723	336	266,969	1,625	148,622	2,962	6,976,479	4,587	7,120,101
179	412,779	338	421,645	1,293	111,231	2,626	6,333,010	3,919	6,444,241
161	375,532	293	382,286	1,083	98,741	2,879	7,223,479	3,962	7,322,020
142	317,222	370	324,699	1,376	111,997	2,867	7,285,283	4,240	7,397,280
196	428,144	272	432,948	1,205	103,119	5,182	8,158,439	4,387	8,261,558
162	367,972	236	374,776	1,066	99,615	3,275	8,657,149	4,341	8,756,764
287	504,492	311	510,142	1,107	93,861	3,216	8,668,468	4,323	8,762,329
...	.....	...	.....	...	.....	...	.....	...	.....

publication of this report.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries, at Ports in the Bombay

EN

MONTHS	WITH CARGOES.					
	Steamers.		Sailing Vessels.		Country Craft.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
January	44	127,937	1	32	22	1,822
February	41	112,765	...	...	23	1,955
March...	46	138,368	1	126	36	3,607
April	40	111,346	...	...	23	1,846
May	40	117,698	...	...	2	300
June	35	113,999	...	...	1	83
July	38	101,374	...	...	...	...
August	42	121,249	...	...	...	...
September	45	133,592	1	82	5	374
October	38	115,773	...	...	44	3,751
November	42	138,287	...	...	43	3,662
December	32	95,105	...	...	33	2,680
Total ...	483	1,427,393	3	290	232	20,080

CLEAR

January	29	78,651	...	...	13	1,568
February	34	102,353	...	...	11	1,084
March	41	123,588	...	...	31	3,054
April	32	87,442	...	...	30	3,113
May	40	104,429	...	...	5	495
June	32	91,856	...	...	...	...
July	36	93,143	...	...	...	...
August	35	92,373	...	...	...	...
September	35	100,424	...	...	3	307
October	44	127,699	...	...	7	567
November	31	97,747	...	...	22	1,854
December	51	141,747	...	...	44	5,073
Total ...	440	1,241,552	...	...	166	17,015

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign Presidency during the year 1915.

TERED.

In Ballast.						Total.			
Steamers.		Sailing Vessels.		Country Craft.		With Cargoes.		In Ballast.	
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1	555	...	...	...	...	67	129,841	1	555
2	6,088	...	...	...	...	64	114,720	2	6,088
2	5,658	...	...	...	...	83	142,101	2	5,658
6	14,870	...	...	...	...	63	113,092	6	14,870
9	20,307	...	...	...	...	42	117,998	9	20,307
6	13,525	...	...	...	...	36	114,082	6	13,525
16	40,053	...	...	...	...	38	101,374	16	40,053
15	35,631	...	...	...	...	42	131,249	15	35,631
13	30,658	...	...	...	...	51	134,048	13	30,658
6	13,157	...	...	...	...	82	119,524	6	13,157
9	20,391	...	...	...	...	85	141,949	9	20,291
14	34,265	...	...	...	...	65	97,785	14	34,265
99	235,058	...	...	...	...	718	1,447,763	99	235,058

ED.

9	26,739	...	...	...	...	42	80,219	9	26,739
4	11,028	...	...	...	...	45	103,457	4	11,028
1	2,764	...	...	...	...	73	126,742	1	2,764
2	5,074	...	...	...	...	62	90,555	2	5,074
5	11,898	...	...	1	213	45	104,924	6	12,111
1	5,909	...	...	...	...	32	91,856	1	5,909
3	8,939	...	...	...	...	36	93,143	3	8,939
3	8,390	...	...	...	...	35	92,373	3	8,390
3	6,259	...	...	...	...	38	106,631	3	6,259
1	2,297	...	...	...	...	51	128,266	1	2,297
5	13,039	...	...	1	69	53	99,601	6	13,108
...	...	...	...	...	...	95	146,820	...	...
37	102,336	...	...	2	282	606	1,258,567	39	102,618

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1905-1906 ...	199	20,173	582	1,478,734	781	1,498,907	2	216
1906-1907 ...	227	24,917	608	1,608,388	835	1,633,305	1	134
1907-1908 ...	202	21,832	602	1,641,203	804	1,663,035	2	261
1908-1909 ...	215	24,238	628	1,713,946	843	1,758,184	1	114
1909-1910 ...	143	16,252	634	1,679,800	777	1,696,052	7	796
1910-1911 ...	137	19,932	568	1,602,334	705	1,622,266	2	268
1911-1912 ...	146	19,383	648	1,810,318	794	1,829,701	1	160
1912-1913 ...	168	20,464	650	1,893,534	813	1,913,998	1	177
1913-1914 ...	142	14,882	662	1,992,169	804	20,07,051	...	.....
1914-1915 ...	159	15,723	557	1,656,794	716	1,672,517	...	.....

CLEAR

1905-1906 ...	193	21,035	550	1,378,434	743	1,399,469	...	.....
1906-1907 ...	165	17,611	523	1,372,450	688	1,390,091	...	.....
1907-1908 ...	138	14,527	511	1,412,348	649	1,426,870	1	135
1908-1909 ...	139	16,006	455	1,283,383	594	1,299,389	...	.....
1909-1910 ...	103	11,568	525	1,464,946	628	1,476,514	...	.....
1910-1911 ...	130	16,167	557	1,542,485	687	1,558,652	...	.....
1911-1912 ...	121	13,522	541	1,520,104	662	1,533,626	...	.....
1912-1913 ...	118	16,023	571	1,610,650	689	1,626,673	...	.....
1913-1914 ...	113	12,055	619	1,818,005	732	1,830,060	...	.....
1914-1915 ...	117	12,503	463	1,359,300	580	1,371,803	...	.....

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1905-1906 *to* 1914-15.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
72	163,180	74	168,346	201	20,389	654	1,641,864	855	1,662,253
68	154,286	69	154,420	228	25,051	676	1,762,674	904	1,787,725
60	139,741	62	140,002	204	22,093	662	1,780,944	866	1,803,037
29	50,672	30	50,786	216	24,352	657	1,764,618	873	1,788,970
113	265,680	120	266,476	150	17,048	747	1,945,480	897	1,962,528
86	224,054	88	224,322	139	20,200	654	1,826,388	793	1,846,588
109	269,291	110	269,451	147	19,543	757	2,079,609	904	2,099,152
104	276,013	105	276,190	164	20,641	754	2,169,547	918	2,190,188
101	271,281	101	271,281	142	14,882	763	2,263,450	905	2,278,332
56	145,705	56	145,705	159	15,723	613	1,802,499	772	1,818,222

ED.

34	61,672	34	61,672	193	21,035	584	1,440,106	777	41,61,141
34	68,963	34	68,963	165	17,641	557	1,441,413	722	1,459,054
39	93,446	40	93,581	139	14,662	550	1,505,789	689	1,520,451
49	113,149	49	118,149	139	16,006	504	1,396,532	643	1,412,538
46	122,199	46	122,199	108	11,568	571	1,587,145	674	1,598,713
36	108,541	36	108,541	130	16,167	593	1,651,026	723	1,667,193
47	136,076	47	136,076	121	13,522	588	1,656,180	709	1,669,702
26	80,335	26	80,335	118	16,023	597	1,690,985	715	1,707,008
38	121,231	38	121,231	113	12,055	657	1,939,236	770	1,951,291
67	188,055	67	188,055	117	12,503	530	1,547,355	647	1,559,858

Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.

1914-1915.

From Official Returns.] [*Year ending 31st March* 1915.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of [0000's omitted.]		Yarns. Millions of [0000's omitted.]	Percentage of Goods.	Percentage of Yarns.	Total Weight. Millions of lbs. [0000's omitted].	Total Weight. Percentage.	Lakhs of Rupees. [000's omitted.] Goods.	Lakhs of Rupees. [000's omitted.] Yarns.	Percentage of Goods.	Percentage of Yarns.	Total Value in Lakhs of Rupees. [000's omitted.]	Percentage.
	Yards.	lbs.	lbs.	%	%		%						%
Foreign Ports	45·38	*11·34	127·83	15·17	77·37	139·17	58·00	† 79·88	6,03·74	15·79	79·53	‡ 6,83·62	54·04
Indian Ports	204·90	*51·23	25·07	68·55	15·17	76·30	31·80	(a) 3,59·17	1,11·07	70·99	14·63	(b) 4,70·24	37·17
Interior by Rail	*18·70	12·17	12·32	16·28	7·46	24·49	10·20	§ 66·90	§ 44·36	13·22	5·84	§1,11·26	8·79
Total Indian ...	253·60	63·40	37·39	84·83	22·63	100·79	42·00	4,26·07	1,55·43	84·21	20·47	5,81·50	45·96
Grand Total ...	298·98	74·74	165·22	100·00	100·00	239·96	100·00	5,05·95	7,59·17	100·00	100·00	12,65·12	100·00

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa*.
† Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 84·49 lakhs; or,
‡ Inclusive of Yarns Rs. 6,88·23 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(*a*) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 3,63·85 lakhs; or,
(*b*) Inclusive of Yarns Rs. 4,74·91 lakhs.

Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.

1913-1914.

From Official Returns.] [*Year ending 31st March* 1914.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of (0000's omitted.)		Yarns.	Percentage of Goods.	Percentage of Yarns.	Total Weight. Millions of lbs. (0000's omitted.)	Total Weight. Percentage.	Lakhs of Rupees. (000's omitted.)		Percentage of Goods.	Percentage of Yarns.	Total Value in Lakhs of Rupees (000's omitted).	Percentage.
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%		%
Foreign Ports	61·22	*15·30	185·92	21·11	83·67	201·22	68·41	†1,11·67	9,21·00	21·05	83·96	‡10,32·67	63·45
Indian Ports	206·67	*51·67	27·06	71·31	12·21	78·73	26·76	(a) 5,84·22	1,39·20	72·42	12·69	(b) 5,23·42	32·16
Interior by Rail	* 21·97	5·49	8·70	7·58	3·92	14·19	4·83	§ 31·65	§ 36·74	6·53	3·35	§ 71·39	4·39
Total Indian ...	223·64	57·16	35·76	78·89	16·13	92·92	31·59	4,18·87	1,75·94	78·95	16·04	5,94·81	36·55
Grand Total ...	289·86	72·46	221·68	100·00	100·00	294·14	100·00	5,30·54	10,96·94	100·00	100·00	16,27·48	100·00

* Assuming 4 yards to be the equivalent of 1 lb., and *vice versa*.

† Piece goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 1,17·97 lakhs; or,

‡ Inclusive of Yarns Rs. 10,38·97 lakhs.

§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.

(*a*) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 3,89·69 lakhs; or,

(*b*) Inclusive of Yarns Rs. 5,23·89 lakhs.

Foreign Countries to which Grey Cotton Piece-Goods of Indian manufacture have been exported from Bombay since 1909-1910.

(*From Government Returns.*) *Years ending* 31*st March*

To	In lakhs of yards (000's omitted).					
	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.
Aden and Dependencies	82·26	80·83	76·50	90·48	51·63	86·20
Ceylon	·48	·18	·14	·46	·22	·40
Straits Settlements	1·00	1·03	·64	1·66	·81	2·46
China-Hongkong .. .	·71	1·43	·40	·79	·61	·92
China, Shanghai, etc.	30·18	15·67	1·27	8·55	5·99	·36
Mauritius and Dependencies ..	14·83	14·34	14·17	17·12	11·11	17·49
Zanzibar and Pemba	12·09	12·23	11·25	6·00	4·38	3·36
East African Protectorate ..	28·64	35·86	30·55	37·08	29·77	26·11
Seychelles	·28	·20	·67	·44	·04	·18
Turkey-Asiatic	86·34	181·16	57·11	57·14	102·29	36·72
Arabia-Bahrein, Muscat, etc. ...	16·08	25·51	21·08	17·66	11·57	18·61
Persia	53·33	26·41	40·46	36·31	36·69	27·76
Egypt	17·51	19·39	19·51	10·42	19·75	8·66
Madagascar	·45	·04	·22	·04	·16	....
Siam	18·64	16·38	18·11	21·32	21·27	15·62
Abyssinia	...	..	1·75	...	...	...
Portuguese East Africa	64·19	53·50	36·58	46·36	45·01	42·67
German „ „	58·77	53·61	55·40	69·41	55·89	24·58
Italian „ „	14·46	18·05	5·83	3·87	4·38	2·92
French Somaliland	...	...	...	·87	18·36	7·43
Other Countries	·38	1·37	·24	·04	·06	·07
Total Grey Piece-Goods ...	500·62	552·19	386·88	426·02	420·49	317·52
Value in Lakhs of Rupees ...	72·41	82·27	60·62	69·92	67·33	49·14

Foreign Countries to which Indian Yarns have been exported from Bombay since 1909-10.

(*From Government Returns.*) *Years ending 31st March.*

To	In Lakhs of lbs. (000's omitted).					
	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.
United Kingdom	6·21	6·47	8·63	6·68	3·01	4·55
Malta and Gozo	1·32	1·29	1·98	1·72	1·46	1·30
Cyprus	·08	...	·18	...	...	...
Germany	...	...	...	...	...	...
Holland	·03	·02	...	...	...	...
Belgium	·16	·04	...	...	...	...
France	·12	·02	·02	...	·08	...
Spain	...	...	...	...	...	...
Italy	·02	·04	...	...	...	·02
Austria-Hungary...	3·16	1·43	·77	·84	·46	...
Bulgaria	2·63	1·46	1·08	·20	·26	·25
Roumania	...	...	·34	·20	...	·28
Greece	...	·06	·02	...	...	...
Aden and Dependencies... ...	19·00	19·10	22·53	20·85	15·07	14·50
Ceylon	·39	·61	·82	·82	·65	·78
Straits Settlements	46·40	29·62	40·83	42·04	44·91	45·77
China-Hongkong..	774·99	778·18	537·69	900·63	900·74	621·23
China, Shanghai, etc.	1,098·29	727·78	672·62	818·85	763·32	492·04
Japan	...	...	...	...	...	...
Zanzibar and Pemba	·28	·42	3·22	·52	·30	·42
East African Protectorate ...	·17	·15	·18	·18	·36	·19
Turkey in Europe	·42	1·06	2·85	5·18	2·34	1·95
Turkey in Asia	97·31	95·02	75·46	64·09	72·60	44·95
Arabia-Bahrein, Muscat, etc. ...	5·78	7·46	9·41	8·28	4·94	4·92
Persia	23·42	25·41	15·87	18·74	18·04	17·67
Java	8·57	12·18	9·14	2·37	2·47	·90
Celebes and other Islands ...	...	...	...	...	·03	2·23
Siam	5·32	1·86	1·68	2·72	3·24	5·14
Phillippines	·29	·31	·22	·21	·45	·29
Egypt	22·46	28·82	17·65	21·08	16·10	15·24
Tripoli	...	·06	·26	1·51	4·57	2·17
Portuguese, German and Italian East Africa	1·86	2·06	·70	·75	1·10	·67
Other Countries	·46	·08	·28	·13	·70	·87
Total Yarns ...	2,118·64	1,741·01	1,424·49	1,918·59	1,859·20	1,278·33
Value in lakhs of Rupees ...	906·42	818·49	709·89	927·07	921·00	603·74

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1889.

Years ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1889.....	50,470	78,140,482	18,176,366	2,599	4,837,045	53,069	82,977,527	19,163,401	384,729	150,497,237
1890.....	57,385	85,166,237	20,447,589	2,294	4,887,121	59,679	90,053,358	20,797,588	440,220	171,993,173
1891.....	58,980	88,523,452	20,957,195	2,679	5,540,121	61,659	94,063,873	21,723,758	465,399	181,645,149
1892.....	67,305	99,754,263	23,083,693	3,210	6,837,067	70,515	106,591,330	24,616,935	487,773	190,705,398
1893.....	66,389	97,366,292	23,169,762	3,661	6,561,214	70,050	103,927,506	24,001,783	412,584	159,960,286
1894.....	82,151	118,960,211	29,105,588	4,057	6,360,875	86,208	125,321,090	29,696,940	468,995	182,123,551
1895.....	92,353	128,163,625	31,723,691	5,726	8,805,449	98,079	137,273,074	32,529,164	496,421	192,602,163
1896.....	87,364	122,974,132	31,520,976	6,411	9,854,183	93,775	132,828,315	33,207,079	584,599	229,346,959
1897.....	69,718	101,126,083	25,162,666	5,619	8,422,451	75,337	109,548,534	27,387,133	461,260	181,184,351
1898.....	69,026	99,268,706	24,763,678	6,177	9,072,326	75,203	108,341,032	27,085,258	553,681	218,724,607
1899.....	84,238	122,807,108	29,819,677	8,513	12,842,538	92,751	135,649,646	33,912,411	681,039	269,559,281
1900.....	74,415	116,955,481	28,168,912	9,516	15,602,237	83,931	132,557,718	33,139,429	846,503	136,671,588
1901.....	81,525	136,300,064	33,585,159	12,628	19,963,669	97,148	156,263,733	39,065,933	642,032	251,317,562
1902.....	89,216	111,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,338	286,920,007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,180,205
1905.....	113,174	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,639	297,389,194
1906.....	107,675	186,018,348	48,719,679	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	603,980	241,085,733
1908.....	120,309	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	244,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	223,758,970
1911.....	122,601	224,438,698	63,524,949	54,000	89,111,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,752,617
1913.....	97,005	177,239,670	50,527,978	55,071	92,467,657	152,076	269 707,227	67,426,327	518,230	205,207,962
1914.....	91,537	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,953
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,895	186,585,698

* *N.B.*—The weights have been arrived at by dividing the length in yards, by 4·38, the average weight of the Grey and Bleached Cloths exported up to 1893, in 1894 and 1895 by 4·22 and in 1896 to 1915 by 4·00 lbs.

RULES AND REGULATIONS

OF THE

Bombay Chamber of Commerce.

(Revised and adopted down to the Annual General Meeting of the Chamber held on 16th March 1916.)

I. THE object and duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good; to promote and protect the general mercantile interests of this Presidency; to collect and classify information on all matters of general commercial interest; to obtain the removal, as far as such a Society can, of all acknowledged grievances affecting merchants as a body, or mercantile interests in general; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and such other means, as the Committee for the time being may think fit, assisting to form a code of practice for simplifying and facilitating business; to communicate with the public authorities, with similar Associations in other places, and with individuals on all subjects of general mercantile interest; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber.

II. All persons engaged or interested in mercantile pursuits desirous of joining the Chamber, and disposed to aid in carrying into effect the objects of the same, shall be elected to Membership by ballot in the following manner:—

(*a*) The names of candidates with their proposers and seconders must be submitted to the Committee, who will fix the dates for the ballot.

(*b*) At least seven days' notice shall be given to all the members stating dates for voting, and the names of candidates with their proposers and seconders. Votes shall be received during the said seven days from 10-30 a.m. to 4 p.m.

On the seventh day the ballot-box shall be opened at 4 p.m. by a scrutineer (previously appointed by the Committee) and the Secretary, who will jointly declare the result of the voting.

(*c*) At least one-fourth of the Members of the Chamber must register their votes to make the ballot valid.

(*d*) In all voting for election to Membership the presence in the ballot of black balls in the proportion of one in six shall exclude.

III. One-fourth of the firms constituting the Chamber shall be held sufficient to form any General Meeting when the same has been regularly called together, but if within 15 minutes from the time appointed for the meeting the quorum is not present the meeting shall be adjourned to such time on the following day or on such other day as the members present may determine. If at such adjourned meeting the quorum is not present those members who are present shall be the quorum and may transact the business for which the meeting was called—one partner representing a firm; but two or more partners of one firm being present only to count as one Member of the Chamber. That seven clear days' notice shall be given before any resolution proposing changes in the Rules of the Chamber be brought forward, and that such notice be given in writing to the Secretary, who shall circulate it for the information of the Members of the Chamber.

IV. The Chamber reserves to itself the right of expulsion in case of need, to be decided at a General Meeting by a majority of three-fourths of the Members present at such General Meeting duly convened.

V. The subscription of each firm or Member of the Chamber shall be Rs. 20 per month, and the charge for a copy of each of the publications to Members shall be Rs. 240 per annum.

VI. The affairs and funds of the Association shall be managed by a Committee of nine ordinary Members, consisting of the Chairman and Deputy Chairman of the Chamber and seven Members; and in the event of the elected representatives of the Chamber in the Legislative Councils of the Governor-General of India and the Governor of Bombay not being Members of the Committee at the time of their election they shall also be ex-officio Members of the Committee during their term of office. The Chairman or Deputy Chairman, as the case may be, shall be ex-officio Chairman of the Committee, and in their absence the Committee shall elect their own Chairman. Three to be a quorum.

VII. The following shall be the rules with respect to the election of the Committee:—

1. The Committee shall consist of nine ordinary Members, one of whom shall hold the office of Chairman, and another that of Deputy Chairman, of whom the two latter officers shall be elected by ballot. The elected representatives of the Chamber in the Legislative Councils of the Governor-General of India and the Governor of Bombay shall also be ex-officio Members of the Committee during their term of office.

2. At or about the end of each calendar year, but in no case later than the 31st of January of the succeeding year, separate ballots for the election of a Chairman and of a Deputy Chairman for that succeeding year shall be held on such different days as the outgoing Committee shall appoint. The election of the Chairman shall take place first. The new Committee shall take office on the first day succeeding the holding of the Annual General Meeting as provided under Rule X, and they shall continue to act until the holding of the next Annual General Meeting following.

3. In order that the various interests connected with the Chamber may be fully represented on the Committee, there shall be at least four Mercantile Members, and it is desirable that the remainder should severally represent the Banking, Railway and Shipping interests.

4. Two Members of one Firm should not be on the Committee at the same time.

5. The retiring Committee shall appoint a day for the election of Chairman and a day for the election of Deputy Chairman (which shall be duly advertised), upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (appointed by the Committee) and the Secretary, who will jointly declare the result of the voting.

6. The Secretary of the Chamber shall circulate among the Members the names of all the gentlemen who are eligible for election as Chairman or Deputy Chairman, seven

days before the date fixed for each election. The ballot-box shall be open from 10-30 a.m. till 4 p.m. on each of these seven days.

7. The voting shall be by papers signed by the Members and deposited in the ballot-box on the days appointed by the Committee.

8. No Member of the Chamber shall give more than one vote for a candidate.

9. Those who have the largest number of votes for the offices of Chairman and Deputy Chairman, shall be considered duly elected. In the event of the gentleman at the head of the list for the Chairmanship or Deputy Chairmanship refusing to act, or both refusing to act, there shall be a fresh election for either or both offices.

10. In the event of an equality of votes preventing the due election of either office-bearer, the Members of the Chamber shall vote afresh in the manner above laid down.

11. The remaining Ordinary Members of the Committee shall be nominated by the retiring Committee, in conjunction with the newly elected Chairman and Deputy Chairman; such nomination to be submitted to the Chamber at a General Meeting for confirmation.

12. In the event of a vacancy in the Committee, the remaining Members shall have the power of filling it up, unless it be a vacancy in the Chairmanship, which shall, in all cases, be the subject of a special ballot. A vacancy shall be considered *ipso facto* to occur if a Member remain absent from Bombay for more than two months.

13. Those eligible for seats on the Committee are partners in firms who are Members, or managers holding powers of attorney; the officers in charge of Banking and Shipping establishments; the representatives of Railways and Joint Stock Companies; and those who are Members in their own right.

VIII. All questions before the Committee shall be decided by a majority, the Chairman having a second or casting vote in case of an equality of voters.

IX. The Committee shall, as a rule, meet at least once in each week, but when there is no business of importance to transact, or when a public holiday falls on the day on which the ordinary Weekly Meeting would, in natural course, take place, the Chairman may, in the absence of any objection by a Member or Members of Committee, postpone the Meeting of the Committee. In no case shall a period longer than twenty-eight consecutive days intervene between successive meetings of the Committee. The proceedings of the Committee shall be recorded in a Minute Book to be kept in the office of the Chamber, and shall be open to the inspection of all Members, subject to such regulations as the Committee may make in this behalf.

X. A General Meeting of the Members shall be held at least once in every year for the consideration of the Annual Report of the outgoing Committee as provided under Rule XVII. Such General Meeting shall be called the Annual General Meeting, and it shall be held on the earliest convenient day after the election of the new Chairman and Deputy Chairman as provided under Rule VII (2), provided that such day shall in no case be later than the 31st March, and that at least three clear days' notice be given to Members by circular or by advertisement in one or more of the English newspapers published in Bombay. The Chairman, or in the absence of the Chairman, then the Deputy Chairman, or in the absence of both these officers, then the Secretary, shall, at the request of the Committee, or within one week of the receipt of a requisition signed by ten or more Members of the Chamber, convene a Special General Meeting of the Chamber for the purpose of considering any specific matter relating to the objects or conduct of the Chamber or Committee. Notice of such Special General Meeting and of the specific matter to be considered shall be given to members by circular or by advertisement in one or more of the English newspapers published in Bombay. Except in cases of urgency, declared as such by the Committee, at least seven clear days' notice shall be given of a Special General Meeting and of the matter to be considered. At the Annual General Meeting or at any Special General Meeting so convened, twenty Members entitled to vote shall be a quorum, and any matter, saving only an alteration of or an addition to the Rules and Regulations of the Chamber, may be decided by a bare majority of such a quorum.

XI. The Committee are authorized to provide suitable accommodation for the meeting of the Chamber, to pay all expenses of

the establishment, including any requisite legal expenses, and to control generally the management of the affairs of the Chamber.

XII. All moneys or funds of the Chamber, as received, shall be paid into the hands of the Secretary for the time being and the same shall be available by cheques signed by the Chairman or in his absence by the Deputy Chairman for the time being, and by one other Member of the Committee. In the absence of both the Chairman and the Deputy Chairman, cheques shall be signed by two Members of the Committee; and an Auditor shall be appointed by the Members annually to audit the accounts of the Chamber.

XIII. The appointment of a Secretary and the fixing of his salary shall be made and done by the Committee, and it shall be the duty of such Secretary to keep the records and accounts of the Chamber, to collect subscriptions, to conduct correspondence, and to act generally under the directions of the Committee.

XIV. All the proceedings of the Committee shall be subject to approval or otherwise of General Meetings duly convened.

XV. Any stranger engaged or interested in mercantile pursuits visiting the Presidency may be introduced as a visitor by any Member of the Chamber inserting his name in a book to be kept for the purpose, but a residence of two months shall subject him to the rule for the admission of members.

XVI. Honorary Members.—Gentlemen distinguished for public services, or eminent in commerce and manufactures, may be elected Honorary Members of the Chamber, and as such shall be exempted from paying subscriptions.

XVII. The Committee shall, at each Annual General Meeting, submit a Report of the transactions of the last calendar year, together with an Audited Statement of Accounts made up to the end of such year, and copies of such Report and such Statement of Accounts shall be circulated to all Members at least seven clear days before the holding of such Annual General Meeting. Copies of the Report may be sent to such of the Chambers of Commerce at home and abroad, and to such other bodies, authorities, and individuals as may be designated by the Committee for the time being.

XVIII. The foregoing Rules shall be copied into a book, to be kept with the records of the Chamber; they shall be printed, and copies shall be distributed to all Members, and no alteration of or addition to these Rules shall be made, save and except by a majority of three-fourths of the

Members of the Chamber present at a General Meeting convened by a Notice issued at least seven clear days before the holding of such meeting, and on which the terms of the proposed alterations or additions shall have been clearly set forth.

XIX. The Committee shall have power to authorize the expenditure out of the funds belonging to the Chamber in each and every year of any sum or sums not exceeding in the aggregate the sum of Rupees Three Thousand for any purpose or purposes which they in their absolute discretion may deem to be fit and proper in the interests of the Chamber.

RULES FOR THE ELECTION OF PORT TRUSTEES.*

Rules of the Chamber as to the manner in which the Elective Trustees of the Port shall be elected.

1. The names of those who wish to become candidates to be sent in to the Secretary of the Chamber seven clear days before the date fixed for the election.

2. The Committee of the Chamber shall circulate the names of the applicants three clear days before the date fixed for the election and the ballot-box shall remain open from 10-30 a.m. to 4 p.m. on each of these days.

3. The Committee shall appoint a day (which shall be duly advertised) upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (previously appointed by them) and the Secretary, who will jointly declare the result of the voting.

4. The voting shall be by papers signed by the members, and deposited in the ballot-box on the days appointed by the Committee.

5. The candidates who have the largest number of votes shall be declared duly elected.

6. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Chamber shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

7. In the event of a casual vacancy or the temporary absence of a Trustee, the above course shall be followed in the appointment of a substitute.

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* These rules also apply to the election of the Chamber's representatives on the Council of the Governor General of India, the Council of the Governor of Bombay and the Board of the City of Bombay Improvement Trust.

RULES FOR THE ELECTION OF MUNICIPAL COUNCILLORS.

Rules of the Chamber as to the manner in which the members of the Municipal Corporation to be appointed by the Chamber in accordance with the City of Bombay Municipal Act III of 1888 shall be elected.

1. The names of those who wish to become candidates to be sent in to the Secretary of the Chamber seven clear days before the date fixed for the election.

2. The Committee of the Chamber shall circulate the names of the applicants three clear days before the election, and the ballot-box shall remain open from 10-30 a.m. to 4 p.m. on each of these days.

3. The Committee, with the concurrence of the Municipal Commissioner, shall appoint a day (which shall be duly advertised) upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (previously appointed by them) and the Secretary who will jointly declare the result of the voting.

4. The voting shall be, by papers, signed by the members, and deposited in the ballot-box on the days appointed by the Committee, as in manner prescribed for the election of the Chairman and Deputy Chairman of the Chamber.

5. The candidates who have the largest number of votes shall be declared duly elected.

6. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Chamber shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

7. In the event of a casual vacancy the above course shall be followed in filling the vacancy.

RULES REGARDING GENERAL DISPUTES AND ARBITRATIONS.

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interests submitted :—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged : —

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

COMMITTEES OF ARBITRATION.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand thereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted, with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations:—

1.—A Sub-Committee shall consist of three members, of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed in to the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case, involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

RULES FOR SURVEYS AND ARBITRATIONS ON PIECE-GOODS.

As agreed upon with the Native Piece-Goods Merchants' Association on 7th August 1913.

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpires drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No. 5 reads as follows:—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following:—

Mr. Motilal Kanji	(Messrs. Kanji Dharamsey)
,, Motilal Valabhji	(,, Motilal Keshavji)
,, Jagjiwan Sheskaran	(,, Amritlal Jugjiwan)
,, Vasanji Naranji	(,, Matoobhai Vasanji)
,, Vithaldas Damoder Govindji	(,, Damoder Govindji)
,, Jethabhai Valji	(,, Jethabhai Valji)
,, Devidas Madhavji, J. P.	(,, Madhavji Thakersey)
,, Mangaldas Gopalji	(,, Chhotalal Mangaldas)
,, Mathuradas Haribhai	(,, Valabhdas Jamnadas)
,, Dhanjishaw Ardeshir	(,, Hormasji Kharsetji)
The Hon. Mr. Manmohandas Ramji, J. P.	(,, Manmohandas Ramji)
Mr. Gopalji Valji Sunderji	(,, Gopalji Valji Sunderji)
,, Chatrabhuj Shivji, J. P.	(,, Chatrabhuj Shivji, J. P.)
,, Purshottam Kooverji	(,, Trikamdas Purshottam)
,, Goculdas Dharamsey	(,, Rowji Naranji)
,, Narandas Haribhai	(,, Hemraj Jesang)
,, Naranji Narsi	(,, Gordhandas Naranji)
,, Ranchhoddas Harjiwan	(,, Damoder Haridas)
,, Naranji Dayal	(,, Premchand Chagandlal)
,, Valji Sunderji	(,, Valji Sunderji)
,, Valji Govind	(,, Morarji Kalyanji & Co.)
,, Jamnadas Harakhji	(,, Jamnadas Harakhji)
,, Madhavji Thakersey	(,, Madhavji Thakersey)
,, Mulji Kersondas	(,, Mulji Kersondas)
,, Narandas Purushottam	(,, Kavasji Framji & Co.)
,, Keshavji Makanji Doshi	(,, Talekchand Jetha)
,, Mathuradas Dungersi	(,, Mathuradas Liladher & Co.)
,, Gokuldas Jivraj	(,, Ghella Dayal)
,, Govindji Jivandas	(,, Morarji Govindji)
,, Balvantrai Ramchandra	(,, Bhalchandra Balvant)

11. The European Surveyors to be chosen from among the following :—

Mr. J. G. Adams	(Messrs. Shaw Wallace & Co.)
,, F. Barraclough	(,, L. & F. Barraclough & Co., Ld.)
,, L. Barraclough	(,, L. & F. Barraclough & Co., Ld.)
,, J. B. Bennett	(,, Latham, Abercrombie & Co.)
,, R. Bossi	(,, C. Boggiano & Co.)
,, G. H. Bowman	(,, Lyon Lord & Co., Ld.)
,, R. H. Brooke	(,, Bombay Co., Ld.)
,, A. D. M. Clarke	(,, Bombay Co., Ld.)
,, B. H. Duxbury	(,, J. Duxbury & Co., Ld.)
,, R. D. England	(,, W. & A. Graham & Co.)
,, Max Frei	(,, Hegerle Sulzer & Co.)
,, S. Hanhart	(,, E. Spinner & Co.)
,, H. Holmes	(,, Gysi & Kleinjung, Ld.)
,, N. G. Hunt	(,, Greaves, Cotton & Co.)
,, Edgar Lea	(,, David Sassoon & Co., Ld.)
,, E. R. Leefe	(,, Kahn & Kahn.)
,, E. G. Montgomery	(,, Owen & Okell.)
,, S. Moore	(,, E. D. Sassoon & Co.)
,, J. Murat	(,, Ralli Bros.)
,, F. H. Pearce	(,, Ewart Latham & Co.)
,, J. Van Rykom	(,, Holland-Bombay Trading Co., Ld.)
,, T. Sharples	(,, Steiners, Ld.)
,, F. F. Stileman	(,, Killick, Nixon & Co.)
,, W. T. Tootill	(,, C. Macdonald & Co.)

12. Umpires to be chosen from the following list :—

Mr. L. Barraclough.
,, J. B. Bennett.
,, G. H. Bowman.
,, R. D. England.
,, H. Holmes.
,, J. Murat.
,, Thomas Sharples
,, Jaithabhai Valjee.
,, Vithaldas D. Govindji.
,, Vussonji Naranji.
,, Purshotam Cooverji Master.
,, Devidas M. Thackersey.
,, Chaturbhuj Shewji.
,, Gopalji Walji Soonderji.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

RULES AND REGULATIONS

FOR THE

MEASUREMENT FOR TONNAGE

of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

Adopted at a General Meeting of the Chamber, held on 6th March 1901.

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods or his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Packages shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurement shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a General Meeting of the Chamber held on the 6th March 1901.

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;
(*b*) the name of the shipper;
(*c*) the name of the vessel;
(*d*) the port of destination;
(*e*) the number and description of packages;
(*f*) the marks;
(*g*) the measurement;
and in the case of goods shipped by boats;
(*h*) the registered number of the boat;
(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded

into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which it has been made.

(8) Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions, the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the Callipers on a package. A peon of the Chamber holding the Callipers may, when standing exactly in front, pull them tight with his

hands, but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground, and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorizing the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows:—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales.	pies 3 per bale.
(*b*)	On Round Timber or Logs, each	annas 8
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of diverse dimensions...	anna 1 per package.
	Subject to a rebate of pies 9 per package on the Measurer's certifying that the lot measured consisted of not less than 32 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel	anna 1 per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.	

(*f*) The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed may be secured on application to the Secretary, accompanied by the sum of Rs. 15, which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of Measurement Fees in full shall be made in respect of consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows :—

Length in feet and inches: As found with tape.

Breadth : The mean of two measurements taken with calliper at thickest and thinnest portions.

Depth: Ditto ditto ditto.

The certificate shall also show under Order 4 (*a*)*f* not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, Refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than one Rupee.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shippers or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one Measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should, such remeasurement, in the opinion of the Secretary show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy

and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside, the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations were the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

GENERAL RATES OF COMMISSION.

Table of General Rates of Commission chargeable in Bombay, as revised by the Committee of the Chamber of Commerce, and adopted at the General Meeting held on the 20th June 1889.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	½
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged...	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions	1
6.	On the sale or purchase of treasure or bullion	½
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost ...	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals...	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange	½
14.	On effecting remittances by Bills of Exchange	½
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another	¼
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	¼
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent.	1
18.	On debts when a process at law or by arbitration is necessary...	2½
19.	On debts when recovered without process of law or arbitration.	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	1

		Per cent.
23.	On bills of exchange returned, noted or protested	¼
24.	On granting and cashing letters of credit	½
25.	On depositing Government Paper as security for constituents ...	½
26.	On deposits for short periods 2 or 3 months on amounts of not less than Rs. 25,000...	$\frac{1}{12}$

NATIVE CONSIGNMENTS.

27. The recognized rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

SHIPPING BUSINESS.

28. On procuring freight 2½

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for Bank Bills, *viz.*, at the rate for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers."

Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged	1
32.	On shipping treasure, bullion, and jewellery	½
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realizing Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones, or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 of the General Rates of Commission which fixes the rate on "procuring freight."

SHIP FREIGHT INWARDS TO BOMBAY.
PAYABLE IN BOMBAY.

THE Resolutions passed at the Special General Meeting of the Chamber on the 22nd March 1871, regulating the payment in Bombay of Freight Inward to Bombay, were, at the General Meeting on the 9th August 1876, in consequence of the altered condition of Exchange, cancelled as on the 1st January 1877, from which date payment will be regulated in conformity with the following Resolution :—

> " That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand ; and that the rate ruling at the close of a mail shall be the rate applicable in such purpose during the subsequent week."

SHIP FREIGHT OUTWARDS FROM BOMBAY.
PAYABLE IN BOMBAY.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 21st February 1912 :—" That the Resolution passed by the Chamber on 25th January 1888, regarding ship freight outwards from Bombay, payable in Bombay, be altered as follows :—That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian currency at the rate for Bank Bills on London payable on demand ; and that the rate ruling at the close of a mail shall be the rate applicable for Bills of Lading presented during the subsequent week ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight."

ANTE-DATING BILLS OF LADING.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

SHUT-OUT CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo, be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

DETENTION OF CARGO BOATS ALONGSIDE VESSELS.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881:—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

DELIVERY OF GOODS ON SUNDAYS AND OTHER HOLIDAYS.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903:—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

POCKETS OF CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20"×28" and ought not to contain more than 56 lbs."

TONNAGE SCALE AT BOMBAY.

OLD SCALE.

STEAMERS.

At the Annual General Meeting of the Members of the Bombay Chamber of Commerce, held on Tuesday, 8th October 1872, it was proposed by G. A. Kittredge, Esq., of Messrs. Stearns, Hobart & Co., seconded by Thomas Wilson, Esq., of Messrs. Antrobus & Co., and carried unanimously:—"That the subjoined Scale and the accompanying Rules be taken to regulate the steamer trade from Bombay and the Malabar Coast to the United Kingdom and the Continental Ports in Europe, in the absence of special agreement to the contrary":—

1. That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet and 16 cwt. deadweight to the ton.
2. That Hides and Skins, whether in bales or bundles, be taken by measurement and not by weight.
3. That Oil be taken on the outside measurement of the cask.
4. That when Freight is payable on weight, the same is to be on the net weight delivered.
5. That these Rules and the subjoined Scale come into force for steamers from this date—Tuesday, 8th October 1872.

SHIPS.

At a General Meeting of Merchants held in the offices of the Chamber of Commerce, Bombay, on the 6th of June 1856, convened by Circular under the direction of the Committee of the Chambers,

William Forsyth Hunter, Esq., Chairman of the Chamber, in the chair, it was proposed by Henry Scott, Esq., of Messrs. Finlay, Scott & Co., seconded by John Campbell, Esq., of Messrs. Campbell, Mitchell & Co., and unanimously carried:—"That from and after the 1st of January 1857, the following amended Scale be taken to regulate her Trade from Bombay and the Malabar Coast to the United Kingdom, in the absence of special agreement to the contrary."

Proposed by James Fleming, Esq., of Messrs. W. Nicol & Co., and seconded by William Trevor Roper, Esq., of Messrs. Lawrence & Co. and carried unanimously:—"That the freight on Oil be paid on the full gauge of the cask, ascertained at the port of discharge."

Proposed by Thomas Stock Cowie, Esq., of Messrs. Remington & Co., and seconded by John Parsons, Esq., of Messrs. Cardwell, Parsons & Co., and carried unanimously:—"That when freight is payable on weight, the same is to be on the net weight delivered."

(Sd.) W. F. HUNTER, *Chairman.*

AT the General Meeting of the Bombay Chamber of Commerce, held on 22nd July 1881, the following Resolutions were passed:—

I. That the subject of the revision of the Tonnage Scale be laid before the next General Meeting, so that any member desiring the re-measurement of any particular article of export may have an opportunity of bringing forward his proposal by Resolution.

II. That the General Committee be authorized to add new articles to the Tonnage Scale after testing them, notice being given to members by circular, and to the public by advertisement, of the time and place of such testing, and that such additions, before being formally entered in the Tonnage Scale, shall be sanctioned at a General Meeting of the Chamber.

III. That in any revision of the Tonnage Scale, which might be decided on by the Chamber, or any addition thereto, the present basis for ship and steamer tonnage shall be adhered to.

NEW SCALE.

At a General Meeting of the Bombay Chamber of Commerce, held on 20th of July 1883, the following Resolution was passed :—

> That Rule I prefixed to the Tonnage Scale be cancelled, and the following rule be substituted :—That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. deadweight.

The Tonnage Scale of the Bombay Chamber of Commerce up to 1901 consisted of three columns, namely, in the first column "Steamers, old scale," as established under the rules adopted at the General Meeting held on 8th October 1872, and under Rules II and III adopted at the General Meeting held on the 22nd July 1881 : and in the second column, "Steamers, new scale," as established under the rules adopted at the General Meeting held on 20th July 1883, together with the Rules II and III of 1881 aforesaid : and in the third column, "ships," as adopted at the General Meeting held on the 6th June 1856. Under the aforesaid Rules II and III of 1881, various alterations of and additions to the tonnage scale had been made from time to time, but the entering of such alterations and additions on the New Scale was not accompanied by removal of the original entry on the old scale. It was, therefore, resolved at the Annual General Meeting held on 12th March 1902, "that the following rates of tonnage hitherto shown upon the old scale, and which are hereby declared obsolete and void, be entirely deleted from the Tonnage Scale :—Bajree in bags, 16 cwts. ; Coffee in bags or Frazils, 12 cwts.; Copra in robbins, 8 cwts.; Gram in bags, 15 cwts.; Jowari in bags, 16 cwts.; Lang in bags, 16 cwts.; Mowra flowers, 16 cwts.; Mussur in bags, 16 cwts.; Teel or Gingelly seed, 14 cwts. ; Rape seed, 14 cwts.; Mustard seed, 14 cwts. ; Rice in bags, 16 cwts. ; Saltpetre, 16 cwts.; Wheat, 16 cwts."

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 cwt.
Annotto, in cases	40 feet.	50 feet.
Apparel	40 feet.	50 feet.
Arrowroot, in cases	40 feet.	50 feet.
Assafœtida, in cases	40 feet.	50 feet.
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 cwt.	20 cwt.
Barley, in bags	15 cwt.	.....
† Bran, in bags (pressed)	10 cwt.	.....
Do. do. (unpressed)	9 cwt.	.....
Bees' Wax, in cases	40 feet.	50 feet.
Betelnut, in bags...	13 cwt.	16 cwt.
Blackwood, in straight square logs	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Bone-meal and bone-dust	20 cwt.	20 cwt.
Bone-meal, in bags (in accordance with the average quality of which a standard is preserved by the Chamber)	20 cwt.	.....
*Bones, crushed, in bags (as per Standard A preserved by the Chamber) ...	11 cwt.	.....
*Do. B do. do. ...	14 cwt.	.....
*Do. C do. do. ...	17 cwt.	.....

† *Note.*—Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45½×25 inches.

*At the Annual General Meeting held on 6th March 1901, the following resolution was adopted :—That the following footnote to the item Crushed Bones in the Chamber's Tonnage Scale be added :—These standards are for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber which may fix any scale as per standards intermediate or otherwise, and that this alteration be given effect to in the supplements now being printed for publication with the report for the past year. A survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bones, loose	.....	.....
Books	40 feet.	50 feet.
Borax, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Buffalo horns, in bundles	6 cwt.	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases...	40 feet.	50 feet.
Canes, Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula, and Buds	40 feet.	50 feet.
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars	40 feet.	50 feet.
Cinnamon, in bales	...	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 feet.	50 feet.
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	...	20 cwt.
Cocoa, in bags	10 cwt.	12 cwt.
Coculus Indicus, in bags	13 cwt.	16 cwt.
Coffee, in cases	40 feet.	50 feet.
Do. in bags or frazils	14 cwt.	16 cwt.
Coir, in bales	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils	40 feet.	8 cwt.
Colocynth, in cases	40 feet.	50 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins...	8 cwt.	12 cwt.
Do. in bags.	...	12 cwt.
Cut Copra, in bags	10 cwt.	.....
Coral, Rough (not specimen), in bags... ...	16 cwt.	20 cwt.
*Cotton Seed	13 cwt.	.....
Cotton, in bales	40 feet.	50 feet.
Cowries, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 cwt.	12 cwt.
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
† Cylindrical Packages, Rolls, &c.	40 feet.	40 feet.
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 cwt.	16 cwt.
Dhall, crushed, in bags	17 cwt.	.....
Dragons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 feet.	50 feet.
Do. otherwise...	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose...	16 cwt.	20 cwt.

* The following Resolution was adopted at the Annual General Meeting on 6th March 1901:—That Cotton Seed, cleaned, be for the present omitted from the Chamber's Tonnage Scale, and that this alteration be given effect to in the supplement now being printed for publication with the report for the past year.

† On and after 1st April 1902, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, namely, that the square of the diameter be multiplied into the length and one-fifth deducted from the product (Resolution adopted at Annual General Meeting of the Chamber held on 12th March 1902).

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fennel Seed	10 cwt.	...
Fenugreek or Methey Seed	17 cwt.	...
Flour, in bags	18 cwt.	...
Do. middlings, or sharps, in bags	12 cwt.	...
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 cwt.	16 cwt.
Do. in cases	40 feet.	50 feet.
Ginger, dry, in cases	40 feet.	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram, in bags	17 cwt.	20 cwt.
Groundnuts, shelled	13 cwt.	16 cwt.
Do. unshelled	6 cwt.	8 cwt.
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags...	13 cwt.	16 cwt.
Do. (Persian), in double bags...	17 cwt.	...
Do. (Arabic) „ „		
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 feet.	50 feet.
Do. loose or in bundles	5 cwt.	7 cwt.
Hides & Skins, in screwed bales	40 feet.	50 feet.
Do. loose and in small bundles	40 feet.	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 cwt.
Do. Deer, loose	6 cwt.	8 cwt.
Horn Tips, of any kind	13 cwt.	16 cwt.
Indigo, in cases	40 feet.	50 feet.
Iron, old	20 cwt.	20 cwt.
Iron Rails	20 cwt.	20 cwt.
Jackwood	40 feet.	50 feet.
Jowaree, in bags	18 cwt.	20 cwt.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lang, in bags	18 cwt.	20 cwt.
Do. crushed, in bags	17 cwt.	...
Linseed, in bags	16 cwt.	18 cwt.
Mace, in cases	40 feet.	50 feet.
Maize, in bags	16 cwt.	...
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 cwt.	16 cwt.
Munjeet or Madder Root, in cases or bales ...	40 feet.	50 feet.
Do. in bundles or bags	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	20 cwt.	20 cwt.
Myrabollams, in bags	13 cwt.	16 cwt.
*Myrabollams, crushed, in bags	11 cwt.	...
Myrabollam Powder	10 cwt.	...
Niger Seed	14 cwt.	17 cwt.
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 feet.	50 feet.
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Im. gals.
Do. Cocoanut	11 cwt.	...
Oil Cake (machine pressed flat) except Cocoanut	17 cwt.	...
Do. do. Cocoanut (machine pressed flat) of all shapes	15 cwt.	...
Do. do. in pieces (machine pressed) ...	12 cwt.	...
Do. do. of all kinds (hand or bullock pressed)	12 cwt.	...
Do. do. Powder	16 cwt.	...

* *At the Annual General Meeting held on 3rd March 1909, it was resolved that the footnote to the item Crushed Myrabollams in the Chamber's Tonnage Scale be amended to read as follows:—*

This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. A Survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
Oil Seeds—	To the Ton.	To the Ton.
Castor Seed, known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such	10 cwt.	17 cwt.
Castor Seed, other sorts, not containing more than 2 per cent. of the Bold Cawnpore description	13 cwt.	17 cwt.
Teel or Gingelly Seed	15 cwt.	...
Rape Seed	16 cwt.	...
Mustard Seed	16 cwt.	...
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 cwt.	16 cwt.
Pimento	12 cwt.	14 cwt.
Plumbago, in bags	16 cwt.	20 cwt.
Pollards, in bags	10 cwt.	...
Poppy Seed, in bags (1½ cwt.)	14 cwt.	17 cwt.
Do. double bags (1½ cwt.)	13 cwt.	16 cwt.
Do. single bags (1½ cwt.)	14 cwt.	17 cwt.
Do. double bags (1½ cwt.)	14 cwt.	17 cwt.
Rattans, in bundles	13 cwt.	16 cwt.
Do. Ground	13 cwt.	16 cwt.
Red Wood...	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 feet.	50 feet.
Do. in bags	8 cwt.	10 cwt.
Safflower Seed (Kurdai Seed or Kasumba), in bags	13 cwt.	...
Sago, in cases	40 feet.	50 feet.
Sal Ammoniac, in cases	40 feet.	50 feet.
Do. in bags	15 cwt.	18 cwt.

ARTICLES.	STEAMERS.	SHIPS.
Salt	To the Ton. 28 Indian maunds of 82¾ lbs.	To the Ton. 28 Indian maunds of 82¾ lbs.
Saltpetre	20 cwt.	20 cwt.
Sandal and Sapan Wood	9 cwt.	16 cwt.
Sandal Wood roots and chips	7 cwt.	.....
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, Rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 cwt.	10 cwt.
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 feet.	50 feet.
Sugar, in double bags	19 cwt.	20 cwt.
Talc	16 cwt.	20 cwt.
Tallow	40 feet.	50 feet.
Tamarinds	15 cwt.	18 cwt.
Tea, in chests	40 feet.	50 feet.
Timber, Teak: Square Planks and Poon ...	40 feet.	50 feet.
Do. Round, one-fifth off	...	...
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 feet.	50 feet
Turmeric, in bags...	11 cwt.	13 cwt.
Tutenague	16 cwt.	20 cwt
Unrated Wood	11 cwt.	14 cwt.
Weed Seed (in bags)	10 cwt.	...
Whanghees (*vide* Canes)	13 cwt.	16 cwt.
Wheat	18 cwt.	20 cwt.
Wines and Spirits, in casks	40 feet.	50 feet.
Do. in cases	40 feet.	50 feet
Wool, in screwed bales	40 feet.	50 feet.
Zedoary	16 cwt.	20 cwt.

*** The Standard Ton at Bombay for Measurement Goods shall be taken at 50 cubic feet for ships.

BOMBAY PORT TRUST.

SCALE OF RATES TO BE CHARGED AT THE WET DOCKS.

Framed and Sanctioned under Sections 43, 43A, and 43B "BOMBAY PORT TRUST ACT, 1879."

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
1	Acids, viz.:—Carbolic, Citric, Gallic & Tannic	Case ...	0 5 0	0 5 0
2	Do. do. do. do.	Drum ...	0 2 0	0 2 0
3	All other Acids...	Case ...	0 9 0	0 9 0
4	Do. do.	Half-case ...	0 6 0	0 6 0
5	Do. do.	Drum ...	0 5 0	0 5 0
6	Aërated Waters	One dozen ...	0 1 3	0 1 3
6A	Alabaster	Ton ...	2 4 0	2 4 0
7	Ale, Beer, Porter and Cider in wood	Hogshead ...	0 7 0	0 7 0
8	Do. do. do. do. in bottles	One doz. qts. or 2 doz. pints.	0 1 6	0 1 6
9	Do. do.	Kilderkin ...	0 3 6	0 3 6
10	Do. do.	Firkin ...	0 2 0	0 2 0
11	Almonds in bags	Ton ...	1 12 0	1 12 0
11A	Cancelled.			
12	Alum	Ton ...	1 4 0	1 4 0
12A	Ammonia in Cylinders	Package ...	0 9 0	0 9 0
13	Anchors	Ton ...	1 12 0	1 12 0
14	Do.	Coolie-load ...	0 2 0	0 2 0

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
15	Apparel—			
	1. Apparel including drapery, uniforms and accoutrements ...	*Ad valorem*	½ per cent.	.....
	2. Boots and Shoes.	Package ...	.....	0 6 0
	3. Haberdashery, millinery and hosiery—			
	(*a*) Gold and silver thread, mock.			
	(*b*) Haberdashery and millinery.			
	(*c*) Lametta.			
	4. Hats, caps, bonnets and hatter's ware.			
	5. Second-hand clothing.			
	6. Water-proof clothing.			
	7. Shawls, European.			
16	Arrowroot, country	Ton ...	2 4 0	2
17	Cancelled.			
18	Cancelled.			
19	Asphalte...	Ton ...	1 12 0	1 12
20	Assafœtida, refined	Do. ...	4 0 0	4 0
21	Do. do. in cases or packages with a minimum charge for a single case or package of one anna	Cwt. ...	0 6 0	0 6
22	Do. coarse	Ton ...	2 0 0	2 0
23	Attar—*see* Oils, perfumed.			

24	Ballast and Kentledge by cart	Do. ...	0 4 0	0 4 0
25	Do. do. by lighters to or from Port Trust Bunders ...	.....	Free.	
25A	Bamboos, superior, for spear handles, &c.	Per bundle of 50 ...	0 4 0	0 4 0
25B	Do. do.	Per bundle of 100 ...	0 8 0	0 8 0
25C	Do. do.	Per 100 loose ...	0 8 0	0 8 0
26	Bangles, foreign	Case ...	0 7 0	0 7 0
27	Bardans	Bundle or package ...	0 4 0	0 4 0
28	Baskets, cane	Dozen ...	0 1 6	0 1 6
28A	Bayonets	Each ...	0 2 0	0 2 0
29	Beads in cases	Case ...	0 7 0	0 7 0
30	Beeda-nuts—*see* Myrabollams.			
31	Beef and Pork	Tierce ...	0 7 0	0 7 0
32	Do.	Barrel ...	0 4 6	0 4 6
33	Beer—*see* Ale.			
34	Bees' wax	Package ...	0 5 0	0 5 0
35	Betel-nut	Ton ...	1 13 0	1 13 0
36	Bhang	Do. ...	2 12 0	2 12 0
37	Bicycles, tricycles, perambulators, &c. (not packed)	Each ...	0 8 0	0 8 0
37-A	Bicycles, tricycles, perambulators, &c. (packed)...	Package. ...	1 0 0	1 0 0
38	Billiard Tables—*see* Furniture.			
39	Biscuits, ship	Ton ...	2 0 0	2 0 0
40	Do. in cases—*see* Provisions and Oilman's Stores.			
41	Biscuits in tins, loose	One dozen ...	0 4 6	0 4 6
42	Blood-stones, Cambay stones and Gold stones	Case or package ...	0 5 0	0 5 0
43	Boats, ordinary ships'	Each ...	2 8 0	2 8 0
44	Boilers—*see* Machinery	.....	Same rates as Machinery.	
45	Bones, Bone-dust, Bone-meal and Blood manure	Ton ...	1 12 0	1 2 0
46	Books	Package ...	0 6 0	0 6 0
47	Boots and Shoes, foreign—*see* Apparel.			
48	Borax, unrefined	Ton ...	2 0 0	2 0 0
49	Bottles, empty, Medicine phials and of smaller size than pints—*see* Glassware and Earthenware.			
50	Do. do. quarts	Gross ...	0 6 0	0 6 0

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
51	Bottles, empty, pints...	Gross ...	0 4 0	0 4 0
52	Cancelled.			
53	Bran	Ton ...	0 12 0	0 12 0
54	Brass Leaves—*see* Orsidue.			
55	Do. of sorts and Brassware	Do. ...	2 0 0	2 0 0
56	Cancelled			
57	Bricks, Bath	Dozen ...	0 0 6	0 0 6
58	Do. Fire	Ton ...	1 12 0	1 12 0
59	Buckets, Iron	One Dozen ...	0 3 0	0 3 0
60	Bullion, Specie, Gold and Silverware, Plate, &c.	Box or case ...	0 8 0	0 8 0
61	Camphor	Ton ...	2 12 0	2 12 0
62	Camphorwood Drawers and Boxes	Each case ...	0 8 0	0 8 0
63	Candles	Cwt. ...	0 4 0	0 4 0
64	Canes—*see* Rattans.			
65	Canvas	Bale ...	0 8 0	0 8 0
66	Do.	Bolt ...	0 2 6	0 2 6
66-A	Carbide of Calcium	Cwt. ...	0 2 0	0 2 0
66-B	Carbonic Acid Gas	Cylinder ...	0 2 0	0 2 0
67	Cardboards and Strawboards	Case or bale ...	0 6 0	0 6 0
68	Carpets, woollen or foreign	Case or package ...	0 11 0	0 11 0
69	Do. cotton	Do. ...	0 6 0	0 6 0
70	Cardamoms	Cwt. ...	0 4 0	0 4 0
71	Do. bastard—*see* Spices.			

72	Carriages, four-wheeled	Each	...	10 0 0	10 0 0
73	Do. two-wheeled	Do.	...	8 0 0	8 0 0
	† Do. to or from Indian Coast Ports, 4-wheeled	Do.	...	4 0 0	4 0 0
	Do. do. do. do. 2 do.	Do.	...	3 0 0	3 0 0
74	Cassaware	Ton	...	2 0 0	1 12 0
75	Casks and Hogsheads, empty	Each	...	0 2 6	0 2 6
76	*Do.* do. half and quarter	Do.	...	0 1 3	0 1 3
77	Butts, Pipes and Puncheons	Do.	...	0 3 6	0 3 6
78	Cement	Ton	...	1 2 0	1 2 0
79	Chalk	Do.	...	1 6 0	1 6 0
80	Cheese, in cases—*see* Provisions and Oilman's Stores.				
81	Do. loose	Each	...	0 0 6	0 0 6
82	Chemicals—*see* Drugs and Medicines.				
83	Chillies, dried	Ton	...	1 2 0	1 2 0
84	China, copper cash	Do.	...	1 12 0	1 12 0
85	Do. white copperware	Case	...	0 8 0	0 8 0
86	Do. garden seats	Each	...	0 4 0	0 4 0
87	Do. and Japanware—*see* Glassware and Earthenware.				
88 / 89	Do. ware in rolls	One dozen	...	0 4 6	0 4 6
		Case of over ½ doz.		0 5 0	0 5 0
		Case of ½ doz. & under		0 3 0	0 3 0
90	China Preserves, Chow-chow, &c.	Ton	...	2 0 0	2 0 0
91	Do. do. do.	Cwt.	...	0 8 0	0 8 0
92	Do. Roots	Ton	...	2 0 0	2 0 0
93	Cigars, Chercots and Packet Tobacco	Package	...	0 9 0	0 9 0
94	Clay, China and Fire				
95	Clocks	Ton	...	1 4 0	1 4 0
96	Cancelled.				
97	Clove, Stems				

* Pending construction of the Trustees' Hazardous Goods Warehouse *at the Docks*, consignees must take delivery of their consignments of Calcium Carbide from the wharf immediately on discharge from a vessel, failing which their consignments will be forthwith removed to the Sewri Hazardous Goods Warehouse, at a removal charge of Rs. 7-8-0 per ton.

† Such carriages will only be allowed to remain in the transit shed or in the open for 24 hours free of rent. The fee will be repeated for every 3 days they remain on the Dock premises beyond 24 hours.

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage
			Rs. a. p.	Rs. a. p.
98	Coal, Coke, Cinders, Ashes, Patent Fuel, Dust and Rubbish ...	Ton ...	0 14 0	0 14 0
99	Coal and Coke in bags	Do. ...	0 10 0	0 10 0
100	Cocoanuts (with a minimum charge of 2 as. per bag)	Per 1,000 ...	0 8 0	0 8 0
101	Cochineal	Cwt. ...	0 3 3	0 3 3
102	Coffee	Ton ...	1 8 0	1 4 0
103	Coins, copper	Box or package ...	0 3 0	0 3 0
104	Do. gold and silver—*see* Bullion.			
105	Coir, Fibre	Ton ...	1 2 0	1 9 0
106	Do. pressed	Bale ...	0 3 6	0 3 6
107	Do. Rope, Cable, Cordage and Yarn	Ton ...	1 2 0	1 4 0
108	Colomba-root	Do. ...	2 0 0	2 0 0
109	Confectionery—*see* Provisions and Oilman's Stores.			
110	Copper Sheets	Do ...	2 0 0	1 4 0
111	Do. Cakes, Slabs or Tiles	Do. ...	1 12 0	1 8 0
112	Do. Wire and Wire	Do. ...	2 0 0	1 12 0
113	Cancelled.			
114	Copperas, Sulphate of Iron and Sulphate of Copper	Do. ...	2 0 0	2 0 0
115	Copra	Do. ...	1 0 0	1 9 0
116	Coral	Box ...	0 13 0	0 13 0
117	Cancelled.			
118	Cordage and Rope—Hemp, Europe and Manilla	Ton ...	2 4 0	2 4 0

119	Coriander seed	Do. ...	1 9 0	1 9 0
120	Corks	Package ...	0 5 0	0 5 0
121	Cotton, Raw*—			
A	Indian pressed bales (3½ cwts. *plus* tare) or docras of 3 cwts. or under	Bale or Docra ...	0 2 0	0 2 0
B	American or other pressed bales of 4 cwts. or over	Bale ...	0 3 6	0 3 6
C	Egyptian or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or Docra ...	0 5 0	0 5 0
122-123	Cancelled.			
124	Cowries...	Ton ...	1 8 0	1 8 0
125	Crackers, China	Case of 1 picul of 133 lbs. ...	0 6 0	0 6 0
126	Do. do.	Do. under 1 picul ...	0 4 0	0 4 0
127	Crockery, Queen's porcelain and earthenware—*see* Glassware and Earthenware.			
128	Cumminseed	Ton ...	2 12 0	2 12 0
129	Cutlery—*see* Hardware, where no weight is given.			
130	Dammer	Do. ...	2 1 0	2 1 0
131	Dates, dry	Do. ...	1 0 0	1 0 0
132	Do. wet	Do. ...	1 0 0	1 0 0
133	Do in pots...	One doz. pots. ...	0 6 0	0 6 0
134	Disinfecting Powder	Ton ...	1 8 0	1 8 0
135	Drugs and Medicines, foreign, not enumerated....	*Ad valorem* ...	¼ per cent.	.....
		Package ...	.....	0 3 0

* Cotton intended for export from Wet Docks which has already paid the Trustees' full wharfage fee on export from another Bunder is allowed to be landed at the Harbour side of the East Wharf of the Docks, and will be shipped at 2/3rds of the above rates. If cotton so landed is not removed from the East Wharf within 3 days from date of landing an extra fee of half wharfage rate as above will be charged, and will be repeated for every additional 3 days or part of 3 days.

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
136	Drugs, country	Ton	2 4 0	2 4 0
137	Do. do.	Case	0 3 0	0 3 0
138	Dyes, country and foreign, in bulk	Ton	2 0 0	2 0 0
139	Dyes, foreign	*Ad valorem* / Package	¼ per cent. /	..... / 0 3 0
140	Dragon's blood	Case or Package	0 7 0	0 7 0
141	Earthenware, foreign—*see* Glassware and Earthenware.			
142	Earthenware, Piping, Retorts, &c., for Drainage	Ton	1 12 0	1 12 0
143	Elephants' Tusks and Moyes' Teeth—*see* Ivory.			
143A	Epsom Salts, not refined, in bags	Do.	0 12 6	0 12 6
143B	Do. do. in barrels or kegs	Do.	1 2 0	1 2 0
144	Fans	Case	0 7 0	0 7 0
145	Fat, Grease, Lard and Tallow	Ton	2 0 0	2 0 0
146	Feathers	Case or Package	0 7 0	0 7 0
147	Cancelled.			
148	Firewood	Ton	0 12 0	0 12 0
149	Fishmaws	Do.	2 2 0	2 2 0
150	Flax and Linen Piece-goods	Bale	0 7 0	0 7 0
151	Flour (except Cornflour and Farinaceous preparations in tins—*see* Provisions and Oilman's Stores)	Ton	0 10 0	0 8 0
152	Fruits, fresh, foreign	Case	0 2 0	0 2 0
153	Do. do. do.	Barrel	0 2 6	0 2 6
154	Do. dried, not enumerated	Ton	2 0 0	2 0 0

155	Do. do. from Europe—*see* Provisions and Oilman's Stores.					
156	Do. fresh, from Zanzibar and Muscat	Basket	...	0 2 0	0 2 0	
157	Furniture	*Ad valorem*	...	½ per cent.	.....	
		Package	...	.....	0 6 0	
158	Chairs, loose	Each	...	0 1 6	0 1 6	
159	Gallnuts—*see* Myrabollams.					
159A	Gallnuts, Persian	Ton	...	As Country Drug.		
160	Ghee	Do.	...	1 12 0	1 12 0	
161	Ginger, dry	Do.	...	1 2 0	1 4 0	
162	Glassware and Earthenware	*Ad valorem*	...	1½ per cent.	.....	
		Package	...	.....	0 4 0	
163	Glass, window	*Ad valorem*	...	2 per cent.	.....	
		Package	...	.....	0 2 0	
163A	Cancelled.					
164	Glass broken	Box or package	...	0 6 0	0 6 0	
164A	Glaubar Salts, not refined, in bags	Ton.	...	0 12 6	0 12 6	
164B	Do. do. in barrels or kegs	Do.	...	1 2 0	1 2 0	
165	Goats' hair, pressed	Bale	...	0 6 0	0 3 0	
166	Gold, Gold-leaf, &c.—*see* Bullion.					
167	Gold leaf, mock	Box or package	...	0 3 0	0 3 0	
168	Grains, Wheat, Bajri, Jowari, Gram, Rice, Barley, &c.	Ton	...	0 9 0	0 8 0	
169	Ground-nuts	Do.	...	0 13 0	0 13 0	
170	Gums of sorts, Copal, Ammoniac, Arabic, Benjamin, Bdellium ...	Do.	...	2 4 0	2 0 0	
171	Gunny pieces and bags	Bale of over 200 pieces	...	0 5 0	0 6 0	
172	Do. do.	Half bale (above 50 & up to 200 pieces)	...	0 4 0	0 4 0	
173	Do. do.	Bale of 50 pieces	...	0 2 0	0 2 0	
174	Cancelled.					
175	Guns, large—Cannons, Howitzers, &c.—*see* Military Stores.—(*See* Machinery).					
176	Guns, Small Arms, Sporting Guns, Rifles, Pistols, Revolvers, &c., when imported or exported singly as part of personal equipment of baggage				Free.	
176A	Do. do. when imported or exported in cases or packages	Case or package	...	0 4 0	0 4 0	
177	Cancelled.					

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
178	Haberdashery, Millinery, Hosiery, &c.—*see* Apparel.			
179	Hams in cases—*see* Provisions and Oilman's Stores.			
180	Do. in canvas, loose	Each ...	0 0 6	0 0 6
181	Hardware	Ton ...	2 4 0	1 12 0
182	Do. when no weight is given	*Ad valorem* ...	½ per cent.	.....
		Package ...	.....	0 5 0
183	Harmonium and Organs if under 20 cubic ft.	Each ...	1 4 0	1 4 0
184	Do. do. if 20 c. ft. and under 30 c. ft.	Do. ...	1 13 0	1 13 0
185	Do. do. „ 30 c. ft and „ 40 c. ft.	Do. ...	2 6 0	2 6 0
186	Do. do. „ 40 c. ft. and „ 50 c. ft.	Do. ...	3 0 0	3 0 0
187	Do. do. „ 50 c. ft. and „ 60 c. ft.	Do. ...	5 0 0	5 0 0
188	Do. do. „ 60 c. ft. and „ 70 c. ft.	Do. ...	8 0 0	8 0 0
189	Do. do. „ 70 c. ft. and „ 80 c. ft.	Do. ...	12 0 0	12 0 0
190	Do. do. „ 80 c. ft. and over	Do. ...	15 0 0	15 0 0
191	Cancelled			
192	Hats and Caps—*see* Apparel.			
193	Hay and Straw, pressed	Bale ...	0 4 6	0 4 6
194	Hemp, loose, in bundles	Ton ...	1 13 0	1 13 0
195	Hemp, pressed	Bale ...	0 4 0	0 3 0
196	Hessians...	Do. ...	0 5 0	0 8 0
197	Hides, Buffalo, &c.	One hundred ...	1 0 0	1 0 0
198	Horns, of kinds	Ton ...	1 6 0	1 6 0

199	Ice	Ton	1 12 0		1 12 0		
200	Do. small quantities for use of ships in Docks			Free.			
201	Incense—*see* Olibanum.						
202	Indian Condiments	Package	0 4 0		0 4 0		
203	Indigo	Ton	2 0 0		2 0 0		
204	Instruments, Drawing, Mathematical, Musical, &c., not enumerated	*Ad valorem*	½ per cent.		.....		
		Package	.....		0 8 0		
205	Ink	Case or package	0 11 0		0 11 0		
206	Do.	Cask	0 14 0		0 14 0		
207	Do.	Package of not more than 50 lbs.	0 2 0		0 2 0		
208	Ironmongery	Ton	2 4 0		2 0 0		
209	Do. when no weight is given—*see* Hardware when no weight is given.						
210	Iron and Steel—						
	(*i*) Iron or Steel Bars, Hoops, Pig, Rods, Scrap, Sheets, Bands, Angle Tee and Old	Do.	1 2 0		1 2 0		
	(*ii*) Steel-Fagot, Keg, Spring and Octagion	Do.	1 8 0		1 8 0		
211	Iron or Steel—other than the foregoing including Girders, Castings, Pipes, &c., under 1½ tons weight, and galvanized iron Tubes and Pipes	Do.	1 10 0		1 10 0		
212	Iron or Steel—for weights above, 1½ tons—*see* Rates for Machinery.						
213	Ivory, Elephants' Tusks, &c.	Cwt.	0 3 3		0 3 0		
214	Ivoryware	Package	0 10 0		0 10 0		
215	Jaggery	Ton	0 12 6		0 12 6		
216	Jars, fancy, large, China and Japan	Each	0 3 0		0 3 0		
217	Do. common, large	One hundred	6 0 0		6 0 0		
218	Do. do. small	Do.	4 0 0		4 0 0		
219	Jewellery and Trinkets*	Box or package	1 8 0		1 8 0		
220	Jewellery and Trinkets, imitation	Do.	0 8 0		0 8 0		
221	Jute, pressed	Bale	0 5 0		0 3 0		
222	Kerosine Oil	Case of 8 imp. gal.	0 1 3		0 1 3		
222A	Kerosine oil in bulk discharged into Trustees' oil pipe	Per 8 gallons	0 0 6		0 0 6		
223	Khootwood	Ton	2 0 0		2 0 0		

* Packages containing single articles of Jewellery and Trinkets shall be charged at 4 annas per parcel or package.

No. of Item.	Description of Goods.	How charged.	Imports, Wharfage.	Exports, Wharfage.
			Rs. a. p.	Rs. a. p.
224	Lac	Ton ...	2 8 0	2 8 0
225	Lac-dye	Package ...	0 7 0	0 7 0
226	Lace and Thread, Gold and Silver, or Kinkob	Do. ...	0 8 0	0 8 0
227	Do. do. do. do. mock—*see* Apparel.			
228	Lead, Pig, Piping, Sheet and Rolls	Ton ...	1 8 0	1 8 0
229	Do. Black, White and Red	Do. ...	2 4 0	2 4 0
229A	Lead, Red, Imitation (Red Earth or Ochre)	Do. ...	1 0 0	1 0 0
230	*Lead Shot*	Do. ...	2 4 0	2 4 0
231	Leather, foreign	Package ...	0 7 0	0 7 0
231A	Liquid Fuel with flash point at or above 150° F.	Per 8 gallons ...	0 0 6	0 0 6
232	*Liquorice root*...	Ton ...	2 0 0	1 8 0
233	Live Stock :—			
233 1	Bullocks	Each ...	1 0 0	1 0 0
A	Cows and Buffaloes	Do. ...	1 12 0	1 12 0
B	Calves and Pigs	Do. ...	0 10 0	0 10 0
C	Dogs and Monkeys	Do. ...	0 3 0	0 3 0
D	Donkeys	Do. ...	1 12 0	1 12 0
E	Deer	Do. ...	0 10 0	0 10 0
F	Elephants	Do. ...	6 0 0	6 0 0
G	Fowls and Ducks	One dozen ...	0 3 6	0 3 6
H	Goats and Sheep	Each ...	0 5 0	0 5 0
I	Horses †	Do. ...	2 0 0	2 0 0
J	Mules	Do. ...	2 0 0	2 0 0

K	Pigeons, Quails and Partridges	Per dozen	...	0	2	0		0	2	0
L	Turkeys and Geese	Do.	...	0	6	0		0	6	0
M	Tigers, Bears, Crocodiles, and other Wild Animals	Each	...	5	0	0		5	0	0
M-1	Tigers and other Wild Animals, cubs of	Do.	...	1	0	0		1	0	0
N	Other small birds						Free.			
O	Small birds or animals, such as Cats, Monkeys, &c., in charge of the owner						Do.			
P	Animals for public gardens in India						Do.			
234	Luggage of European sailors, ship captains, members of the Water Police, and Preventive Officers when proceeding on or returning from duty at the Docks						Do.			
235	} Cancelled.									
236										
237	Machinery, up to ¼ ton weight	Ton	...	1	4	0		1	4	0
238	Do. over ¼ and not exceeding 1½ tons	Do.	...	1	10	0		1	10	0
239	Do. over 1½ and not exceeding 5 tons	Do.	...	1	14	0		1	14	0
240	Do. over 5 and not exceeding 8 tons	Do.	...	2	4	0		2	4	0
241	Do. over 8 and not exceeding 11 tons	Do.	...	4	0	0		4	0	0
242	Do. over 11 and not exceeding 15 tons	Do.	...	5	0	0		5	0	0
243	Do. over 15 and not exceeding 100 tons	Do.	...	7	8	0		7	8	0
244	Madder or Munjeet	Do.	...	2	0	0		1	8	0
244A	Mails						Free.			
245	Marble and Marble Slabs	Do.	...	2	4	0		2	4	0
246	Matches	Package	...	0	9	0		0	9	0
247	Mats of sorts, foreign	Package of 50	...	0	5	6		0	5	6
248	Do. country	One hundred	...	0	6	0		0	6	0
248A	Cancelled.									
249	Matting, coir	Package	...	0	5	0		0	5	0
250	Do. rolls of coir carpet	Do.	...	0	8	0		0	8	0
251	Medicines—*see* Drugs.									
252	Metals, unenumerated...	Ton	...	2	0	0		1	4	0

† When horses are landed or shipped in boxes, wharfage will be charged only on the horses.

Note.—Machinery and other items charged as Machinery will be charged by measurement *or* weight at option of Dock Officers, *vide* Section 29 P, page lxviii.

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
253	Military Stores, other than Arms, equipment not enumerated, up to 5 tons	Ton	2 0 0	2 0 0
254	Do. do. for weights above 5 tons	Same rates as Machinery.		
255	Do. do. when no weight is given	Package	0 3 0	0 3 0
256	Millinery—*see* Apparel.			
257	Mill furnishings—*see* Rates for Machinery.			
258	Mineral waters	Case or cask	0 5 0	0 5 0
259	Mother-o'-Pearl Shells	Ton	3 4 0	1 12 0
259A	Motor Cars, Wagons and Lorries, and their Accessories	Case or package	Same rates as Machinery.	
259B	Motor Bicycles or Tricycles (packed)	Each	8 0 0	8 0 0
259C	Motor Cycles (not packed)	Do.	1 0 0	1 0 0
259D	Do. accompanying passenger (not packed)	Do.	0 8 0	0 8 0
260	Mowra Flowers	Ton	0 15 0	0 15 0
261	Musk	Case or package	1 4 0	1 4 0
262	Myrabollams or Gall-nuts and Beeda-nuts	Ton	0 15 0	0 15 0
263	Nails, of sorts	Do.	1 12 0	1 12 0
264	Cancelled.			
265	Nux-vomica	Do.	2 0 0	1 8 0
266	Oilcake	Do.	1 2 0	1 2 0
267	Oils—Linseed, Castor, Gingelly, and other Vegetable and Lubricating oils	Tin, drum or case up to 10 Imperial gals.	0 2 6	0 2 6
268	Do. do. do. do. in casks	Ton	1 8 0	1 8 0
269	Oils, perfumed	Case or pot	0 10 0	0 10 0

270	Oilcloth and Floorcloth	Ton ...	2	0	0	2	0	0
271	Oilman's Stores—*see* Provisions and Oilman's Stores.							
272	Cancelled.							
273	Do.							
274	Olibanum or Incense	Ton ...	1	12	0	1	8	0
275	Opium	Chest of 140 lbs. ...	1	12	0	1	4	0
276	Do.	Half chest ...	0	14	0	0	10	0
276A	Ore, Manganese	Ton ...	.....			0	8	0
276B	Do. Manganese, shipped at the Jetty Berths, Prince's Dock ...	Do. ...	.....			*0	10	6
276C	Ore, Mineral other than Manganese	Do. ...	.....			0	12	0
277	Organs and Harmoniums—*see* Harmonium.							
278	Orsidue or Brass leaves	Package ...	0	2	6	0	2	6
279	Post parcels exceeding 11 lbs. in weight	Each ...	0	2	6	0	2	6
279A	Post parcels not exceeding 11 lbs. in weight				Free.			
280	Paints, oil	Ton ...	2	4	0	2	4	0
281	Paper, of kinds (including Bales of old newspapers)	Case or bale ...	0	6	0	0	6	0
281A	Paper imported from Calcutta or any Ports of British India	Bale ...	0	4	0	0	6	0
282	Pearls	Box or package ...	1	0	0	1	0	0
283	Do. imitation	Do. do. ...	0	7	0	0	7	0
283A	Peas, blue, from Europe—*see* Provisions and Oilman's Stores.							
284	Pepper of kinds and Pepper Roots	Ton ...	2	0	0	1	12	0
	Perambulators—*see* Bicycles, &c.							
285	Perfumery—Hair Oil, Pomades, &c.—*see* Drugs, &c.							
286	Pianofortes	Each ...	5	0	0	5	0	0
286A	Pianolas	Do. ...	2	0	0	2	0	0
287	Piece-goods, Cotton, including Printed Handkerchiefs, Melton Shawls, Harness Shawls, Turkey Red Shawls	Bale ...	0	4	0	0	2	6
288	Piece-goods, Silks and Velvets	Do. ...	0	12	0	0	12	0
289	Do. Cotton and Silk, large bales	Do. ...	0	12	0	0	12	0
290	Do. Woollens	Do. ...	0	6	0	0	5	0
291	Pitch	Ton ...	2	2	0	2	2	0
292	Porcelain—*see* Glassware and Earthenware.							

* Includes the use of the Trustees' Tramway.

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
293	Plants for public gardens in India		Free	
294	Platedware—*see* Bullion.			
295	Precious Stones	Box or case ...	1 0 0	1 0 0
296	Provisions, fresh, for voyage	Coolie-load ...	6 1 0	0 1 0
297	Do. for daily use of Ships in Docks.		Free.	
297A	Provisions and Oilman's Stores	*Ad valorem* ... Package ...	½ per cent.	..... 0 3 0
298	Quicksilver	Bottle ...	0 5 0	0 5 0
299	Rags	Bale or package ...	0 4 0	0 3 0
300	Railway Plant and Materials		Same rates as Machinery.	
301	Raisins—*see* Fruits, dried.			
302	Rattans	Ton ...	2 4 0	2 4 0
303	Do. Malacca	One dozen ...	0 3 0	0 3 0
304	Rose-flowers, dried	Ton ...	2 4 0	2 4 0
305	Rose-water	Case ...	0 2 6	0 2 6
306	Do.	Carboy ...	0 1 0	0 1 0
307	Rope—*see* Cordage.			
308	Rosin	Ton ...	2 4 0	2 4 0
309	Cancelled.			
310	Safflower	Ton ...	2 8 0	
311	Saffron	Case ...	1 0 0	1 12 0
312	Sago	Ton ...	2 4 0	1 0 0
313	Cancelled.			2 4 0

314	Salammoniac	Ton ...	2	4	0	2	4 0
315	Salt, country	Do. ...	0	6	0	0	6 0
316	Do. Refined—*see* Provisions and Oilman's Stores.						
316A	Do. English in Bulk	Ton ...	0	6	0	.....	
317	Saltpetre	Do. ...	2	0	0	2	0 0
318	Samples, Cotton, small					Free.	
319	Do. other than above	Parcel ...	0	1	0	0	1 0
320	Do. in cases—*see* Apparel.						
321	Sandalwood	Ton ...	2	0	0	2	0 0
322	Do. boxes and ware	Package ...	0	7	0	0	7 0
323	Sapanwood	Ton ...	1	10	0	1	6 0
324	Seeds, Oil—Linseed, Teel, Rape, Mustard, Castor, Niger, Poppy, &c. ...	Do. ...	0	10	0	0	11 0
325	Seeds other than Oil-seeds, unenumerated	Do. ...	1	12	0	1	12 0
326	Senna Leaves	Do. ...	2	4	0	1	12 0
327	Shark Fins and Samoodar Fins	Do. ...	2	2	0	2	2 0
328	Shawls, Cashmere and Delhi...	Case or package ...	0	14	0	0	12 0
329	Shawls, European—*see* Apparel.						
330	Shellac	Ton ...	2	8	0	1	12 0
331	Shells, in cases, unenumerated	Case ...	0	7	0	0	7 0
332	Do. in bags and loose, unenumerated	Ton ...	2	0	0	1	8 0
333	Shovels	Per dozen ...	0	3	0	0	3 0
334	Silk, Raw	Case or bale ...	0	8	0	0	8 0
335	Do. Piece-goods—*see* Piece-goods.						
336	Silverware—*see* Bullion.						
337	Skins, Goat and Sheep, tanned	Bundle, bale or case.	0	6	0	0	6 0
		Ad valorem ...	½ per cent.			.....	
338	Soap, perfumed, foreign	Package ...	.....			0	2 0
		Package ...	0	2	0	0	2 0
339	Soap, bar foreign						
340	Cancelled.						
341	Soap, country, soft, and bar	Ton ...	1	12	0	1	12 0
342	Spelter and Solder	Do. ...	1	14	0	1	14 0

* Other *bona fide* ship's stores (including live-stock for use on voyage), furniture, tools and materials for repair imported or exported at Wet Docks are liable to half the Wharfage charges shown in this scale.

No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
343	Spices—Cinnamon, Mace, Nutmegs, Cloves, Bastard Cardamoms, and others, unenumerated	Ton ...	1 12 0	1 8 0
344	Cardamoms—*see* Special Rate for Cardamoms.			
345	Spirits, Liquors, and Wines in wood...	Imp. gal. ...	0 0 3½	0 0 3½
346	Do. do. do. in bottle	1 doz. qts. or 2 doz. pints ...	0 2 0	0 2 0
347	Stationery, unenumerated	*Ad valorem* ... Package ...	¼ per cent.	..... 0 3 0
348	Steel—*see* Iron and Steel, Items 210—212.			
349	Sugar, Sugar-candy and Molasses	Ton ...	0 12 6	0 12 6
350	Sugar, Loaf or Chopped	Case of 1 cwt. & over.	0 5 0	0 3 6
351	Sugar, Loaf or Chopped, in case of under 1 cwt.—*see* Provisions and Oilman's Stores.			
352	Sulphur	Ton ...	2 2 0	2 2 0
353	Tallow—*see* Fat.			
354	Tamarind	Do. ...	1 4 0	1 4 0
355	Tar	Do. ...	2 2 0	2 2 0
355A	Tarpaulins, new...	Bale ...	0 8 0	0 8 0
Do.	Do. old	Do. ...	0 4 0	0 4 0
356	Tea	Package up to 15 lbs.	0 1 0	0 1 0
357	Do.	Do. above 15 lbs. & up to 30 lbs.	0 2 0	0 2 0

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No. of Item.	Description of Goods.	How charged.	Imports. Wharfage.	Exports. Wharfage.
			Rs. a. p.	Rs. a. p.
384A	Whiting imported loose as broken stowage	Ton ...	1 0 0	1 0 0
385	Wines, &c.—*see* Spirits.			
386	Wire, bottling	Case of 1 cwt. ...	0 2 0	0 2 0
387	Do. of sorts, unenumerated	Ton ...	2 4 0	2 4 0
388	Wool, unpressed	Docra up to 1½ cwts...	0 4 0	0 4 0
389	Do. do.	Bale from 1½ to 3 cwts	0 6 0	0 6 0
390	Do. do.	Bale or bora above 3 cwts.	0 8 0	0 8 0
391	Do. pressed	Bale	0 5 0	0 5 0
392	Do. Berlin—*see* Haberdashery.			
393	Woollens—*see* Piece-goods.			
394	Yellow-metal Sheets, Sheathing and Braziers	Ton ...	2 0 0	1 4 0
395	Zinc, Sheathing, Sheets and Perforated Sheets	Do. ...	2 0 0	2 0 0
396—				
406	On all goods not enumerated, if in cases, bales, crates or casks	*Ad valorem* ...	½ per cent.	.....
		Package ...	.....	0 6 0
407	On all goods not enumerated, chargeable by weight	Ton ...	2 4 0	2 4 0
408	Unenumerated unpacked goods	Coolie-load ...	0 2 0	0 2 0
409	*Bona fide* passengers' baggage within the meaning of the rules issued by the Customs Department, unmanifested and for which Dock labour is not supplied		Free.	
410	Passengers' baggage not regarded as *bona fide* within the meaning of the rules issued by the Customs Department	Per coolie-load ...	0 2 0	0 2 0
		Per cart-load ...	0 8 0	0 8 0

Hazardous goods landed at the Docks but which cannot be stored in the Transit Sheds, and which need to be removed to the Trustees' Hazardous Goods Warehouses will incur a charge, for removal and storage, calculated at double the amount of the Docks Import wharfage charge. Rent upon such goods will be chargeable according to the Scale laid down under Item 11 (b) *at page* 28 *of the Dock Scale of Rates.*

Dangerous, Explosive and Inflammatory and Inflammable Goods landed at the Docks contrary to the Dock By-laws must be removed by the consignee at once, failing which they will be removed at his risk and expense to the Trustees' Warehouses reserved for such goods at Sewree.

Wharfage on such goods not enumerated in the Dock Scale of Rates will be charged double the Bunder Scale of Rates.

Scale of special rates to be charged on all goods imported and exported at the Prince's and Victoria Docks by Coasting steamers plying between Bombay and Ports on the West Coast of India.

Special Class—4 *pies a maund, or* 9 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Cotton, pressed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1*st Class*—6 *pies a maund, or* 13 *annas a ton.*

Alum.
Bamboos.
Bark of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Cement.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Coir, pressed.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Ground-nuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns of kinds.
Iron, bar-iron, hoops, pig, scrap, sheets, &c.
Jaggery.
Jute, pressed.
Kerosine oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Piece-goods, cotton.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd Class—8 *pies a maund, or Rs.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalte.
Assafœtida, coarse.
Beads.
Betel-nuts.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, Bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards.
Cassaware.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, fibre.
Coir, rope, cordage and yarn.
Colomba root.
Copper sheets, slabs, ware and wire.
Cordage and rope, hemp, Europe and Manilla.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage
Fat, grease, lard and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheet, and rolls.
Lead, black, white and red
Lead, shot.
Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, country, soft and bar.
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber, planks and scantlings.
Tin of kinds.
Tin plates.
Tortoise shell.
Turmeric.
Twine.
Umbrellas.
Waste, cotton twist & wool.
Wire.
Yellow metals, sheets, &c.
Zinc sheets, &c.

3rd Class.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aërated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees' wax.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Cotton, raw, unpressed.
Cumin seed.
Dyes, country.
Earthenware, foreign.
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, &c.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khootwood.
Metals, unenumerated.
Oil cloth and floor cloth.
Oilman's stores.
Pearls, imitation.
Pepper and pepper roots.
Rose-flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapanwood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tobacco, country and foreign.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.

4th Class.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic & tannic.
Baskets, cane.
Books.
Camphor.
Camphor-wood, drawers and boxes.
Chemicals, drugs and medicines.
China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelain and earthenware.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton, silk and woollen.
Plants.
Shark fins, samooder fins.
Shells.
Skins, goats' and sheep's, tanned.
Toys.
Trunks and boxes.
Turpentine.

5th Class.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Clocks.
Candles.
Cardamoms.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware.
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82⅔ lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a cooly-load.

The following specified articles and all others not mentioned in the above classification will be charged at the rates laid down in the General Rate-Book for the Docks if scheduled. If not scheduled in that Rate-Book they shall be charged double the rates in the Bunder Rate-Book:—

Bicycles and tricycles.
Billiard tables.
Boats.
Carriages.
Bullion and specie
Jewellery.
Pearls.
Precious stones.
Opium.
Saffron.
Guns and small arms.
Harmoniums and pianos.
Live-stock.
Machinery and boilers.
Military stores.
Railway plant and materials.
Tents.
Watches.
Tanks, iron.

In all questions that arise with regard to *miscellaneous charges*, *rents*, *overside fees*, *night* and *holiday work*, *transhipment*, *cranage*, *siding charges*, &c., the rules laid down in the General Rate-Book for the Wet Docks will apply.

The Minimum charge for any package shall not be less than *one anna.*

Fractions of an anna. In the total charge recovered on a chappa, fractions of an anna *less than six pies* will be dropped; while *six pies and over* will be reckoned as *1 anna.*

Miscellaneous Charges.

1. The following charges will be made for loading or unloading carts at the Docks:—

For spirits, wines, candles, copper and yellow metal in cases—1½ annas per cart.

For other goods except machinery and manganese ore shipped in bulk—1 anna per cart.

For machinery by truck—special rates.

The Docks Manager has discretionary power to allow consignees or shippers to load carts.

2. *Cancelled.*

3. *Cancelled.*

4. When the floating stage is used by any vessel for the purpose of effecting repairs, a charge of Re. 1 for a day or Rs. 2 for a day and night will be levied.

5. A fee of 4 annas will be levied for each duplicate chappa that may be required.

6. The following charges will be levied for opening cases, &c.:—

	Rs.	a.	p.	
Cases not otherwise enumerated under 6 cubic feet.	0	0	6	each.
„ „ „ „ over 6 „ .	0	1	0	„
Bales under 6 cubic feet	0	1	0	„
„ over 6 „	0	2	0	„
Cases, Machinery, under 1½ tons weight	0	2	0	„
Packages over 1½ tons weight...	0	8	0	„
Cases, Wines and Spirits, containing 2 dozen and under ...	0	0	6	„
„ „ „ over 2 dozen...	0	1	0	„
Pianos and Harmoniums	0	4	0	„
Gilt Mouldings	0	4	0	„
Quarter Casks in Casing	0	4	0	„
Hogsheads „	0	8	0	„
Two-wheeled Carriages	0	4	0	„
Four-wheeled „	0	8	0	„
Fixing Carriages...	4	0	0	„

7. The consignee or shipper of goods when repacking at the Docks will be charged half an anna per package.

8. For use of Dock scales when labour is not supplied 8 annas up to 16 tons, and ½ an anna for every ton in excess of 16 will be charged.

	Rs.	a.	p.	
For Hire of Dock Shoots or Skids	1	0	0	each per day.
For Hire of Chain Slings } To be used at }	0	8	0	„
For Hire of Wire net Slings { ship's risk. }	2	0	0	„
For Hire of Large Iron Tubs	1	0	0	„
For Hire of Small Tubs	0	8	0	„
For Hire of 5-Ton Trucks	3	0	0	„
For Hire of 10-Ton „	6	0	0	„

9. For weighing on Docks Scales, or measuring goods when labour is supplied by the Trustees, 3 annas per ton will be charged and a further charge of Rs. 2 per day when a clerk is employed.

9A. For weighing goods on the Docks weighbridges Re. 1 up to 16 tons, and 1 anna for every ton in excess of 16, will be charged for weighing Manganese Ore, provided the whole shipment is weighed, the charge will be 4 pies per ton. The Dock weighbridges are to be used for all goods that merchants require to weigh in Dock, and the use of the scales under paragraph 8 will only be allowed when necessitated by circumstances.

10. For certificates of weight or measurement, Re. 1 each.

RENTS.

Storage charges on goods.

11. IMPORTS.

(*a*) Free days.

(1) *All goods liable to Imperial Customs Duty* will be allowed storage in Dock, free of rent, for 7 days from the day of landing.

(2) *All goods free of Imperial Customs Duty* will be allowed storage in Dock, free of rent, for 5 days from the day of landing.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

In computing the number of free days, Sundays and Holidays enumerated in Bye-law No. 106 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) Extra fees.

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under item 210 of the Scale of Rates.

One extra fee for every 2 days, including Sundays and all Holidays, or part thereof.

In respect of iron and steel, as specified under item 210 of the Scale of Rates.

One extra fee for the first 7 days including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays, or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under item 210 (5) of the Scale of Rates, shall be landed from a Vessel unmarked, or, in the opinion of the Docks Manager so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agent of the Vessel the cost of such sorting at the rate of 6 annas per ton. The "free days" in such instances shall count from the day on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) The full amount of the wharfage fees as laid down in the Dock Scale of Rates will be charged on all goods landed at the

Docks and loaded into railway wagons at the Docks sidings, but special arrangements may be made with the Docks Manager as to the period during which free days will be allowed : provided—

(1) that the consignee's intention to load the goods into wagons is previously declared before the goods are landed ;

(2) that all arrangements for the despatch of the goods per railway wagons are entrusted to the Docks Manager ; and

(3) that all charges are paid.

12. EXPORTS.

A.—Goods brought for shipment when no vessel is named will be charged rent from the date of the receipt of the goods to the date on which a vessel may be named.

B.—Goods brought for shipment by any vessel which may be named will be allowed 10 days free of rent, if the goods be kept in the open, and 7 days if the goods be kept in the sheds. Exporters must elect where goods are to be placed, whether in the open air or in sheds.

On cargo railed into Dock by Bombay Port Trust Railway wagons from the Grain and Cotton Depots, under the orders of and with permission from the Docks Manager and on which Customs and Shipping Agents' Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such railborne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

C.—Goods brought for shipment, but which may not be shipped but removed by cart, will be charged rent from the date on which they were brought for shipment.

D.—Part shipments shut out owing to no fault of the shipper, but because of the vessel being full, shall, if removed by cart or boat, receive the benefit of the free days as if the goods had been taken by the vessel.

E.—After the free days have expired, rent will be incurred for every 3 days, or part of 3 days, at the rate of one-half of the wharfage to which the goods may be liable.

F.—On shut-out cargo removed by boats or carts one-half of the wharfage only will be recovered, provided that no dock labour is employed, and that the goods are removed within the 24 working hours of the departure of the vessel from the Dock. Provided that in respect of any cargo shut out on account of a vessel being unable to load while in Dock owing to insufficient depth of water, if the shipper elects to send such cargo out for shipment in the stream on the same vessel, the Board will grant an allowance at the rate of 8 annas a ton for cost of lighterage and handling from the Docks to the ship, provided

that the quantity in the aggregate shall not exceed 500 tons. In such cases full wharfage will be charged.

G.—Shut-out cargo will be allowed to remain in the transit sheds or in the open, free of rent, for 24 working hours from the departure from the Dock of the vessel in which it was intended to be shipped.

H.—Grain or Seeds brought to the Docks direct by rail and found to be unfit for shipment by reason of the inferiority of quality may be removed from the Dock premises without payment of any wharfage fee, provided the removal takes place within 24 hours of arrival. On the expiration of 24 hours the usual rates will become chargeable.

13. In computing the days for charging rents, Sundays and the Holidays enumerated in Bye-law No. 106* as well (in the case of dutiable goods only) as any other days on which Imperial duty may not be received will be omitted.

14. Ships' stores and coal, for consumption on board the vessel to which they are taken, may be conveyed in lighters into Dock, and taken on board from such lighters free of overside charge.

15. *Overside Charges.*—Import goods delivered from vessels in Dock into lighters alongside for removal out of Dock and export goods taken on board vessels in Dock from lighters alongside will be charged ⅓rd the wharfage rate. Opium taken on board vessels in Wet Docks from lighters alongside will be charged 2 annas per chest, or one anna per half-chest.

16. Burst bales, &c., relanded in course of shipment, for repacking will not be charged a second wharfage fee.

17. For cotton, coir and wool brought by boat for shipment overside when bales are burst, and when for that or any other reason they require to be landed at the Docks, the following charges will be levied :—

	Cotton.			Coir.			Wool.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
On landing, if work is done by Muccadum, per bale	0	0	6	0	0	9	0	0	6
On re-shipment, if work is done by Muccadum, per bale	0	0	6	0	0	9	0	0	6
On re-shipment, if work is done by Trust, per bale	0	2	0	0	2	9	0	4	6

18. *Cancelled.*

18A. All goods, which have been charged full Import wharfage, will, if loaded into boats in Dock, to be afterwards re-landed at a Port Trust Bunder, be charged hamallage only, instead of Export wharfage.

* Bye-Law—Working hours at the Docks shall be from 7-30 a.m. (Standard Time) to 12-30 p.m. (Standard Time) and from 1-30 p.m. (Standard Time) to sunset or 6-30 p.m. (Standard Time) whichever is the earlier, except on holidays and Sundays. The sanctioned holidays recognized by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday, and any special occasions ordered by the Trustees. In computing the days for charging rents, &c., Sundays and the holidays enumerated as well (in the case of dutiable goods only) as any other days on which Imperial duty may not be received, shall be omitted. The day on which goods are landed shall be counted as one of the "free days," except when goods are landed after sunset, when the free days shall not commence until the following morning.

19. Ordinary ballast brought from a Port Trust Bunder, and on which wharfage fees have been paid, will be allowed into Dock free of charge, and similarly all ballast taken out of a vessel in Dock by boats may be passed free if removed to a Port Trust Bunder. Ballast brought from elsewhere into Dock will be charged the Trustees' "outlying Bunders" wharfage fee, but ballast brought or taken away by cart will be charged 4 annas per ton.

20. *Dock Dues.*—Chargeable against masters, owners and agents of vessels in addition to charges on goods.

(*A*) On steam and square rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks—

(i) For every vessel under 1,500 tons a charge of 1½ pies per ton of net registered tonnage, for each day or part of a day, with a minimum charge of Rs. 30.

(ii) For every vessel of 1,500 tons and upwards, a charge of 2 pies per ton of net registered tonnage, for each day or part of a day, with a minimum charge of Rs. 50.

Provided that if a vessel berthed at the East Harbour Wall of the Docks lands or embarks passengers only, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*B*) On every boat, barge and country craft (not square rigged) entering the Docks—

A charge of Re. 1 per day or part of a day.

(*C*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

For vessels under 250 feet in length Rs. 25 per diem.
" " over 250 feet and under 400 feet. " " 50 " "
" " over 400 feet " " 75 " "

Note.—i. Vessels will not be charged for Sundays or the Holidays enumerated in Bye-law No. 106 if no work is done.

ii. The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

21. *Night, Holiday and Sunday Work charges* :—

A.—Charges against masters, owners or agents of vessels in respect of every vessel permitted to work cargo within the Docks or at the East Harbour Wall of the Docks to and from shore or overside.

Per night from 7-30 p.m. to 3-30 a.m. or midnight to 6 a.m.	Per half night from 7-30 p.m. to midnight or midnight to 3-30 a.m.	On holidays as enumerated under Docks Bye-law No. 106.		At any time between midnight on Saturday and midnight on Sunday.
		Per day.	Per half day.	
Rs. 30	Rs. 15	Rs. 30	Rs. 15	Rs. 260

Exception.—Vessels berthed at the East Harbour Wall of the Docks will be permitted to work cargo overside into or from boats at any time between midnight on Saturday and midnight on Sunday at a charge of Rs. 10 only. This exception also applies to bulk oil vessels pumping bulk oil into the Trustees' oil pipe.

B.—Charges against masters, owners or agents of vessels for Port Trust labour supplied at night, in respect of every vessel permitted to work, *viz.* :—

(*a*) Annas 6 per labourer per night from 7-30 p.m. to 3-30 a.m. or midnight to 6 a.m.

(*b*) Annas 3 per labourer per half night from 7-30 p.m. to midnight or midnight to 3-30 a.m.

C.—Charges against importers and shippers of cargo or masters, owners or agents of vessels in respect of each Dock Gate opened, and each vessel permitted to work, and receiving or delivering cargo, out of Docks working hours.

Per night from 7-30 p.m. to 3-30 a.m. or midnight to 6 a.m.	Per half night from 7-30 p.m. to midnight or midnight to 3-30 a.m.	On holidays as enumerated under Docks Bye-law No. 106.		From 7-30 a.m. to 6 p.m. on Sunday.
		Per day.	Per half-day.	
Rs. 15	Rs. 7-8-0	Rs. 15	Rs. 7-8-0	Rs. 15

Note.—When a vessel is not working and it is necessary to keep a Dock Shed open for the receipt and delivery of cargo, or for any other reason, an additional charge will be levied of the amount of out-of-pocket expenses actually incurred.

22. Boats using the East Wharf of the Wet Docks shall be charged the regular Bunder rates on goods and boats.

23. The following charges will be levied on all goods previously entered for transhipment in accordance with the provisions of Chapter 12 of the Sea Customs Act whether landed at the West Docks, or transhipped overside into or from boats:—

Foreign Merchandise.

1. Iron and Machinery and other bulky goods classed as machinery exceeding 5 tons, sugar other than loaf or chopped sugar in cases and dates :—

   One-third the import wharfage fee laid down in the Docks scale.

2. Other articles..... 8 annas a ton.

Indian Produce and Manufactures.

1. Cotton and grain of all sorts..... 2½ annas per ton.
2. Groundnuts, Myrabollam, Oil-seeds and Jaggery..... 3½ annas per ton.
3. All other Indian produce and manufactures, 6 annas per ton.

This fee will cover the right to storage for five days; thereafter the ordinary Dock ground or shed rent charges will be levied.

Prior arrangements shall be made with the Docks Manager for the labour required in the handling and storage of transhipment goods, and the cost of such labour shall be borne by the transhippers.

In the case of liners having preferential berths, special arrangements may be made with the Docks Manager as to the period during which free storage will be allowed.

34—28. *Cancelled.*

29. *Cranage.*

Vessels will be charged for the use of the Trustees' cranes as follows :—

A.—On a ship applying for cranes, if they are supplied, payment must be made for at least half a day whether they are used or not.

B.—Should the application have been for the first half only of a day and the crane be required for a longer time, another application must be made through the Shed Superintendent at least one hour before the expiration of the first half of the day.

C.—Application for cranes required for the whole or half of the following day to be made by 4-30 P.M. (Indian Standard Time) to the Shed Superintendent.

D.—If required during the day application to be made to the Shed Superintendent.

E.—Application for cranes at night, whole or half, to be made to the Shed Superintendent before 4-30 P.M. (Indian Standard Time).

F.—Should cranes for which application has been made for the whole day or night not be required for more than the first half day or night, written notice must be given to the Shed Superintendent at least one hour previous to the end of the half day or night, or full day or night will be charged for.

G.—Should cranes for which application has been made for half night only be required for the whole night, application to be made at least two hours before the end of the half night to the Shed Superintendent.

H.—All applications for cranes to be in regular book forms with counterfoils, and to be signed by the Ship's Officer on duty, showing number of cranes required, from what time and for how long.

J.—The following rates will be charged for the use of the Trustees' cranes :—

	Rs.	a.	p.
For each 1½-ton crane per day or per night ...	5	0	0
For each 1½-ton crane per half day or half night ...	2	8	0
For each steam crane per day or per night ...	7	0	0
For each steam crane per half day or half night ...	4	0	0

Day to be from 7-30 A.M. (Indian Standard Time) to 12-30 P.M. (Indian Standard Time) and from 1-30 P.M. (Indian Standard Time) to sunset. Half day to be from 7-30 A.M. (Indian Standard Time) to 12-30 P.M. (Indian Standard Time) or from 1-30 P.M. (Indian Standard Time) to sunset. Night to be from 7-30 P.M. (Indian Standard Time) to 3-30 A.M. (Indian Standard Time). Half night to be from 7-30 P.M. (Indian Standard Time) to midnight or from midnight to 3-30 A.M. (Indian Standard Time).

Any part of a day or night less than a half will be charged as half a day or night.

K.—Small consignments of transhipment goods, machinery, &c., landed from or shipped into boats, or country-crafts will be charged for the use of the 1½-ton cranes at the rate of 2 annas per ton, or the crane may be engaged by the day at the above rent of Rs. 5.

L.—(1) When hand cranes are used at Wet Docks the ordinary Dock cranage rates will be charged, but these rates will not include labour required to work the cranes. Shippers or consignees will have the option of waiting until a 30-cwt. hydraulic crane can be made available, or they may ship from the east wharf where Bunder cranage rates are charged.

(2) No charge will be made for the use of hand cranes for goods, machinery, etc., loaded into or unloaded from Railway trucks or wagons; but shippers or consignees must provide the labour to work the cranes at their own cost.

M.—For weights over 1½-tons and not exceeding

					Rs.	a.	p.	
				5 tons	1	0	0	per ton.
„	5	„	„ 8	„	2	0	0	„
„	8	„	„ 11	„	3	4	0	„
„	11	„	...	... ...	4	0	0	„

N.—These charges will only be levied when Trustees' cranes are used.

O.—If weights are kept suspended more than one-fourth of an hour, double rates will be charged. The same charge will be levied for lifting weights from the hold of a vessel and placing them on deck as for placing them on the wharf.

P.—Machinery and other items charged as machinery will be charged by measurement or weight at option of Dock officers; if by measurement, forty cubic feet will be considered a ton, and the rate per ton shall be that at which the deadweight is chargeable. This rule will apply to wharfage as well as to cranage rates.

Q.—Vessels occupying the crane berth only for the purpose of using either the 30-ton crane or the 100-ton crane will be charged, a fee of Rs. 2½ for each working hour in addition to the cranage fees.

R.—An additional charge of Rupee 1 per ton will be made when articles required to be deposited on the wharf and afterwards lifted by the crane into trucks.

S.—For masting and dismasting ships the following charges will be levied :—

FOR SAILING SHIPS.

Net registered tonnage of ship.	Main Mast.	Fore Mast.	Mizen Mast.	Bow Sprit.
	Rs.	Rs.	Rs.	Rs.
1,500 and over	140	110	85	55
1,000 to 1,500	110	90	65	45
750 to 1,000	80	60	50	30
300 to 750	50	40	30	20

FOR STEAMERS.

A charge of Rs. 10 for each ton or part of a ton weight of the mast.

The above charge will cover all cranage charges except those under 29-Q.

T.—In the case of masts and bow-sprits the ship will provide slings and the labour required for slinging, both for masting and dismasting.

U.—In all other cases the ship will provide slings and the labour required for slinging articles to be landed ; the Trustees will supply slings and labour for shipping and shifting on land.

V.—Any special work done by the 100-ton crane, to which the above rates cannot fairly be applied, will be charged by the hour, ton or lift as may be agreed upon with the Docks Manager.

30. *Cancelled.*

31. *Cancelled.*

By Order of the Trustees,
H. E. HART,
Secretary.

BENGAL CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags and boxes	20	.....
Alum, in „	20	.....
Aniseed, in bags	8	.....
Arrowroot, in cases	.....	50
Arsenic, in bags or cases	20	.....
Assafœtida, in bags and boxes	20	.....
Apparel, in boxes	.....	50
Bark, in bags...	8	.....
Bees' Wax	20 gross.	
Barilla...	20	.....
Betel-nut	20	.....
Books	.....	50
Borax	20	.....
Bran	14	.....
Brimstone	20	.....
Bullion	at per cent.	
Cake-lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
„ „ boxes	.....	50
Cassia, in boxes	.....	50
„ „ bags	12	.....
Castor Seed	15	.....
Chillies (dry), in bags	8	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
China Root, in bags	11	.....
„ „ boxes	.....	50
Chiretta, in bales	16	50
Churrah	14	.....
Cigars	.....	50
Cloves, in bags	8	.....
„ „ boxes	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
„ „ casks	16	.....
Coral, rough	20	.....
Coir, loose and unscrewed	12	.....
Coir, in dholls	10	.....
Copras or Cocoanut Kernel	14	.....
Coriander Seed	12	.....
Cotton, in bales	Actual measurement at	50
Cowries	20	.....
Cumin Seed	8	.....
„ „ Black	8	.....
Cutch, in bags	18	.....
„ „ cases	.....	50 not exceeding 20 cwt. gross.
Dates, wet	20	.....
„ dry	16	.....
Dhall	20	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Elephants' Teeth, in bulk	20	.....
Furniture	.....	50
Garlic and Onions	15	.....
Ginger	16	.....
Gram	20	.....
Gums, in cases	.....	50
Gunny Bags and Gunny Cloth	.....	50 not exceeding 2,240 lbs.
Ganjah	.....	50 gross.
Hemp	5 bales not exceeding 14 gross.	52
Hides, Buffalo or Cow, cured		
Hoofs, Horn Shavings and Tips	20	.....
Horns, Cow, Buffalo, or Deer	20	.....
India-rubber, in bags	16	.....
„ „ cases	.....	50
Indigo...	.....	50
Iron	20	.....
Jute	5 bales not exceeding	52
Jute Cuttings	5 bales not exceeding	52
Lac Dye	.....	50
Lard	20 gross.	
Linseed	20	.....
Mace	.....	50
Machinery	20	.....
Metals	20	.....
Mathie Seed	18	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Myrabollams...	16	.....
Molasses	2 puncheons	or 4 hhds.
Mother-o'-Pearl, in bags	20	.....
„ „ chests	20	.....
Mowrah Flowers	20	.....
Mowrah Seed	20	.....
Munjeet	.....	50
Mustard or Rape Seed	20	.....
Niger Seed	20	.....
Nutmegs, in cases or casks	.....	50
Nux Vomica	16	.....
Oats	16	.....
Oil, in cases	.....	50
„ „ casks	4	hhds.
Oil-seed Cake	20	.....
Opium		per chest.
Paddy	16	.....
Palmatine, in bags	16	.....
Peas	20	.....
Pepper, Long	12	.....
„ Black	14	.....
Planks and Deals	.....	50
Poppy Seed	20	.....
Putchuck	10	.....
Rags	.....	50
Raw Silk, in bales	10	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Rattans, for dunnage	20	.....
Red Wood, „	30	.....
Rhea	5 bales not exceeding	52
Rice	20	.....
Rope, in coils	.....	50
Rope, Lines and Twines, in bundles ...	16	.....
Rum, in casks	2 puncheons	or 4 hhds.
Safflower	5 bales not exceeding	52
Sago, in cases	.....	50
Sal-ammoniac, in bags	20	.....
„ „ boxes	20 gr	oss.
Saltpetre	20	.....
Salt	20	.....
Sapan-wood, for dunnage...	20	.....
Sealing Wax, in cases	.....	50
Seed-lac, in cases	.....	50
„ „ bags	16	.....
Senna	.....	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
„ „ bags	16	.....
Silk Chussum	.....	50
„ Waste	.....	50
Silk Piece-goods	.....	50
Skins	14 gr	oss.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Soap, country, in cases	.....	50
„ „ bags	15	.....
„ „ bar	20	.....
Stick, Lac, in cases	.....	50
„ „ bags	16	.....
Sugar	20	.....
Tallow, in cases or casks	20 gross.	
Talc	20	.....
Tamarind, in cases or casks	20 gross.	
Tapioca	.....	50
Tea	.....	50
Teel Seed	20	.....
Timber, round	.....	40
„ square	.....	50
Tincal....	20	.....
Tobacco, in bales	5 bales not exceeding.	55
Tortoise Shells, in chests	.....	50
Turmeric	16	.....
Wheat...	20	.....
Wool	.....	50

Jute, Jute Cuttings, Hemp, Cotton, Safflower, and other articles similarly packed, are screwed in bales varying from 300 *to* 400 *lbs.*

Goods in casks or cases to be calculated at gross weight when paying freight by weight.

At a Special General Meeting of the Chamber, held on the 29th November 1883, it was resolved—

That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet, not exceeding 2,240 lbs. "Gross."

That the term "*Dead Weight*" shall be understood to mean the following articles "*only*" :—Sugar, Saltpetre, Rice, Wheat, Gram, Dhall, Peas and all Metals.

SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1. On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery ... ... 2½ „
3. On purchasing ditto when funds are provided by the Agent ... ... 5 „
4. On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... ... 5 „
5. On returns for Consignments if made in produce ... 2½ „
6. On returns of Consignments if in Bills, Bullion or Treasure ... ... 1 „
7. On accepting Bills against Consignments ... ... 1 „
8. On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description... ... 2½ „
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 3*s.* per rupee ... ... ½ com.
10. On making advances or procuring loans of money for Commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived. 2½ „
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... ... 2½ „

13. On *del-credere*, or guaranteeing the due realisation of sales ... ...2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading. 2½ „

16. On advertising as the Agents for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not... ... ... 2½ „

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage inclusive ... ... 5 „

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 „

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file ... ... 2½ „

20. On realising inward freight, inward troop, emigrant, or cabin passage money ... ... 2½ „

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ...2½ to 5 „

If Opium, Indigo, Raw Silk or Silk Piece-goods. 1¼ to 2½ „

If Treasure, Precious Stones, or Jewellery ... ¾ to 1 „

22. On effecting Insurances, whether on lives or property ... 2½ „

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium ... 2½ „

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... 1 per cent.

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them ... 2½ „
Or if recovered by such means ... ... 5 „

26. On Bills of Exchange returned dishonoured ... ½ „

27. On collecting house-rent ... ... 2½ „

28. On ship's disbursements... ... ... 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... 3½ „

30. On granting Letters-of-Credit ... ... 1 „

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ½ „

32. On delivering up Government Scurities, and Bank or other Joint Stock Shares, on the market value... ½ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½ „

☞ *Brokerage, when paid, is to be separately charged.*

COCHIN CHAMBER OF COMMERCE.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Bees' Wax	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Betelnut	Do. or Mats	16 „ „
Blackwood	In square Logs ...	50 Cubic feet.
Blackwood, otherwise ...	Do. do. ...	20 Cwts. Nett.
Bone-meal	Bags	20 „ „
Cardamoms	Robbins...	10 „ „
Ditto	Bags	10 „ „
Ditto	Cases	50 Cubic feet.
Cashew Nuts	Bags	14 Cwts.
Cassia	Bales	800 lbs. Nett } 50 Cubic
Cinnamon	Do.	800 „ „ } feet.
Ditto	Cases	50 Cubic feet.
Citronella Oil	Cases, Drums or Tanks	50 „ „
Cocoanut Oil	Casks	14 Cwts. Nett.
Coculus Indicus ...	Robbins	14 „ „
Ditto ...	Bags	16 „ „
Coffee	Casks	16 „ „
Ditto	Bags	18 „ „
Ditto	Cases	50 Cubic feet.
Coir Fenders	Loose	8 Cwts. Nett.
Coir Yarn and Fibre ...	Pressed Bales	50 Cubic feet.
Ditto ...	Bundles or Coils ...	8 Cwts. Nett.
Ditto ...	Dholls not exceeding 4 lbs.	10 „ „

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Coir Matting	Rolls	50 Cubic feet, ⅓th allowed off for the round.
Coir Rope	Coils	8 Cwts. Nett.
Copprah	Robbins	10 „ „
Ditto	In Pressed Bales ...	50 Cubic feet.
Ditto	Bulk	10 Cwts. Nett.
Ditto	Bags	10 „ „
Ditto	Bags each cup cut in 4 pieces	12 „ „
Cotton	Pressed Bales	50 Cubic feet.
Cowries	Bags or Cases	20 Cwts. Nett.
Cutch	Cases	50 Cubic feet.
Ditto	Bags or Baskets... ...	16 Cwts. Nett unscrewed.
Cinchona	Bales	50 Cubic feet.
Elephants' Teeth ...	Cases	50 „ „
Ditto ...	Bundles	18 Cwts. Nett.
Ditto ...	Loose	20 „ „
Fish Oil	Casks	14 „ „
Ginger	Cases	50 Cubic feet.
Ditto	Bags	12 Cwts. Nett.
Ditto	Casks	8 „ „
Gingelly Seed	Bags	20 „ „
Gums of all kinds ...	Cases	50 Cubic feet.
Hemp	Screwed Bales	50 „ „
Hides	Unpressed	12 Cwts. Nett.
Ditto Green	Do.	20 „ „
Ditto Dry	Bales	50 Cubic feet.
Horns, Buffalo and Cow.	Loose	16 Cwts. Nett.

TONNAGE SCALE—(*concld.*)

Goods.	Packages.	Shipping Ton.
Horns, Deer	Loose	12 Cwts. Nett.
Lemon Grass Oil ...	Cases, Drums or Tanks...	50 Cubic feet.
Linseed	Bags	18 Cwts. Nett.
Mica	Cases	50 Cubic feet.
Myrabollams	Bags	16 Cwts. Nett.
Nux Vomica	Robbins	14 „ „
Ditto	Bags	16 „ „
Nutmegs	Cases	50 Cubic feet.
Oil Seeds	Bags	17 Cwts. Nett.
Other Oils	Cases, Drums or Tanks.	50 Cubic feet.
Palmyra Fibre ...	Pressed Bales	50 „ „
Ditto	Bundles	8 Cwts.
Pepper	Bags	16 Cwts. Nett.
Ditto	Robbins	14 „ „
Plumbago	Bags or Barrels... ...	20 „ „
Poonac	Bundles, Bales or Bags.	20 „ „
Ditto	Broken Bags	17 „ „
Rice	Bags	20 „ „
Saltpetre	Do.	20 „ „
Sandalwood, Chips and Roots	... ...	8 „ „
Sandalwood, other classes.	... ...	11 „ „
Sugar	Bags	20 „ „
Tallow	Casks and Cases ...	18 „ „
Tea	Chests	50 Cubic feet.
Timber (all kinds) square Logs or Planks ...	... ...	50 „ „
Ditto Round Logs...	... ...	50 „ „
Ditto otherwise ...	... ...	20 Cwts. Nett
Turmeric...	Bags	14 „ „
Wheat	Do.	20 „ „
Ditto	Mooras	18 „ „

Coir Junk, Horns, Oil Breakers, Hides oose, and all Packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

MADRAS CHAMBER OF COMMERCE.

TONNAGE SCALE.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags	20	.....
Do. in boxes	20	.....
Alum	20	.....
Aniseed	8	.....
Arrowroot, in cases	.....	50
Assafœtida, in bags	20	.....
Do. in boxes	20	.....
Apparel	.....	50
Bark, in bags	8	.....
Barrilla	20	.....
Bees' Wax	20	.....
Betelnut	18	.....
Books	.....	50
Borax or Tincal	20	.....
Do. in cases	.....	50
Brimstone	20	.....
Bullion	at per cent.	
Cake Lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
Do. in boxes	.....	50
Do. in bags	10	.....
Cassia, all sorts	.....	50
Castor Seed	15	.....
Chillies, in bags	12	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Chillies, in robbins	14	.....
China root, in bags	11	.....
Do. in boxes...	.....	50
Chiretta...	.....	50
Cigars...	.....	50
Cloves, in bags	8	.....
Do. in chests	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
Do. in robbins and casks	16	.....
Do. in cases	17	.....
Coir Yarn and Fibre, screwed bales ...	.....	50
Do. in bundles and dholls	10	.....
Copra, in bags	12	.....
Do. do. each cup cut in 4 pieces ...	14	.....
Coriander Seed	12	.....
Cotton, in bales	.....	50
Do. in Piece-goods	.....	50
Do. in yarn	.....	50
Cowries	20	.....
Cutch, in bags	17	.....
Dates, wet	20	.....
Do. dry	16	.....
Dhall	20	.....
Elephants' Teeth, in bulk	16	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Elephants' Teeth, in cases...	.....	50
Fenugreek Seed	16	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags or bales	12	.....
Do. in cases	.....	50
Gingelly Seed	17	.....
Gram	20	.....
Ground Nuts, in shell	12	.....
Do. shelled	16	.....
Gums, in cases, not enumerated... ...	.....	50
Gunny Bags	.....	50
Do. Cloth	.....	50
Ganjah	.....	50
Hemp, in bales	.....	50
Hides	.....	50
Hoofs, Horn Shavings, and Tips... ...	20	.....
Horns, Cow and Buffalo	20	.....
Do. Deer	16	.....
Indigo	.....	50
Jute, in bales...	.....	50
Lac Dye	.....	50
Lard	.....	50
Linseed	18	.....
Mace, in cases	.....	50
Machinery	20	.....

TONNAGE SCALE.—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Metals...	20	.....
Myrabollams	17	.....
Molasses	20	.....
Mother-o'-Pearl, in bags	20	.....
Do. in chests	20	.....
Munjeet	.....	50
Mustard Seed	18	.....
Niger Seed	17	.....
Nutmegs, in chests	.....	50
Nux Vomica, in bags or cases	16	.....
Oats	12	.....
Oil, in cases	20	.....
Do. in casks	210 Imperial	Gallons.
Olibanum	18	.....
Paddy, in bags	15	.....
Palmyra Fibre	.....	50
Peas	20	.....
Pepper, in bags	16	.....
Planks and Deals	.....	50
Poonac	20	.....
Poppy Seed	15	.....
Putchuk	10	.....
Rape Seed	18	.....
Raw Silk, in bales	10	.....
Rattans	20	.....
Redwood for Dunnage	20	.....
Rhea in bales	.....	50

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Rice, in bags	20	.....
Roping, in coils	.....	50
Do. lines and twines, in bundles ...	14	.....
Do. coir, in coils	10	.....
Rum, in casks	210 Imperial	Gallons.
Safflower, in bales	.....	50
Sago, in cases	.....	50
Sal Ammoniac, in bags	15	.....
Do. in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Sapan Wood	20	.....
Sharks' Fins	16	.....
Sealing Wax, in cases	.....	50
Seed Lac, in cases	.....	50
Do. in bags	16	.....
Senna, in bales	.....	50
Sarsaparilla	.....	50
Shells, rough, in bags	20	.....
Shell Lac, in cases	.....	50
Do. in bags	16	.....
Silk Piece-goods	.....	50
Skins	.....	50
Soap, country, in cases	.....	50
Do. in bags	15	.....
Do. in bars	20	.....

TONNAGE SCALE—(*concld.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Stick, Lac, in cases	.....	50
Do. in bags...	16	.....
Sugar, including Jaggery, in bags ...	20	.....
Tallow, cases or casks	20	.....
Talc	20	.....
Tamarind, in cases or casks	20	.....
Tapioca	.....	50
Tea, in chests	.....	50
Timber	.....	50
Tobacco, in bales	.....	50
Tortoise shell, in chests	.....	50
Turmeric, in bags	14	.....
Wheat	20	.....
Wool, in bales	.....	50
All other articles not enumerated, in bales or cases	.....	50

RULE.

Coir, in Bales.
Cotton.
Ganjah.
Hemp.
Jute.
Munjeet.
Palmyra Fibre.
Senna Leaf.
Wool.
Sarsaparilla.

The articles mentioned in the margin are to be measured before shipment, at the press, godown, or on the beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, of iron hoop, on the one side of the bale, and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent. as a maximum are to be measured, a moiety to be chosen by the shipper and a moiety by the ship; and, in the event of any dispute arising, the bales are to be measured by a surveyor, to be appointed by the Chamber of Commerce. The surveyor's decision to be final, and his fee to be five rupees, one-half to be borne by each party. All other goods to be measured at port of discharge.

A. J. YORKE,
Chairman of the Chamber of Commerce.

MADRAS, 30*th May* 1905.

KARACHI CHAMBER OF COMMERCE.

TONNAGE SCALE.

1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of Salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of discharge.

4. When Freight is payable on weight, the same is to be on the nett weight delivered.

5. When Cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall a Ship be compelled to take bales larger than 14 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 „
Annato, in cases	40 feet.	50 feet.
Apparel „	40 „	50 „
Arrowroot, in cases...	40 „	50 „
Assafœtida, in cases...	40 „	50 „
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 „	20 „
Barley, in bags	15 „	18 „
Bees' Wax, in cases...	40 feet.	50 feet.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ...	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bone-meal and Bone-dust	20 cwt.	20 cwt.
*Bones, crushed, in bags (as per standards preserved by the Chamber)	17 ,, 15 ,, 14 ,,	20 ,,
Bones, loose	8 ,,	10 ,,
Books	40 feet.	50 feet.
Borax, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
†Bran, in bags (pressed)	10 ,,	.....
Bran, in bags (unpressed)	9 ,,	.....
Buffalo horns, in bundles	6 ,,	8 cwt
Bullion	per cent.	per cent.
Camphor, in cases	40 feet.	50 feet.
Canes or Rattans, in bundles ...	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula and Buds	40 ,,	50 ,,
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars	40 ,,	50 ,,
Cinnamon, in bales	.....	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 ,,	50 ,,
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	20 ,,	20 ,,
Cocoa, in bags	10 ,,	12 ,,
Coculus Indicus, in bags	13 ,,	16 ,,
Coffee, in cases	40 feet.	50 feet.

* NOTE.—The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† NOTE.—Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Coffee, in bags or frazils	12 cwt.	16 cwt.
Coir, in bales...	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils...	40 feet.	8 „
Colocynth, in cases	40 „	50 feet.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 „	12 „
Do. in bags	.....	12 „
Do. cut, in bags...	11 cwt.	.....
Coral, rough (not specimen), in bags ...	16 „	20 cwt.
Cotton Seed	13 „	14 „
Do. in bales	40 feet.	50 feet.
Cowries, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 „	12 „
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
* Cylindrical Packages, Rolls, &c... ...	40 feet.	.....
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 „	16 „
Dhall, crushed or split, in bags	17 „	20 „
Dragoons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 „	50 „
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles ...	14 cwt.	18 cwt.
Do. loose	16 „	20 „
Fennel Seed	10 „	.....

* NOTE.—On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fenugreek or Methey Seed	17 cwt.	.....
Fishmaws (or Isinglass), in cases ...	40 feet.	.....
Flour	18 cwt.	.....
Do. Middlings or Sharps in bags ...	12 „	.....
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags...	13 „	16 „
Do. in cases	40 feet.	50 feet.
Ghee, in dubbas or casks	40 „	15 cwt.
Ginger, dry, in cases	40 „	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram	17 „	20 „
Groundnuts, shelled	13 „	16 „
Do. unshelled	6 „	8 „
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 „	50 „
Do. loose or in bundles...	5 cwt.	7 cwt.
Hides and Skins, in screwed bales ...	40 feet.	50 feet.
Do. loose, and in small bundles	40 „	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 „
Do Deer, loose	6 „	8 „
Horn Tips, of any kind, and hoofs ...	13 „	16 „
Indigo, in cases	40 feet.	50 feet.
Iron, old or scrap	20 cwt.	.....
Iron or Steel Rails	20 „	.....

TONNAGE SCALE—*(contd.)*

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Jackwood	40 feet.	50 feet.
Jaggery	18 cwt.	.....
Jowari, in bags	18 „	20 cwt.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lac (seed) in bags	13 cwt.	.....
Lang, in bags	18 „	20 cwt.
Lang, crushed, or Dhall	17 „	20 „
Linseed, in bags	16 „	18 „
Mace, in cases	40 feet.	50 feet.
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 „	20 „
Do. Seed, in bags	13 „	16 „
Munjeet or Madder Root, in cases or bales	40 feet.	50 feet.
Do. do. in bundles or bags.	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	18 cwt.	20 cwt.
Mutter	18 „	20 „
Myrabollams, in bags	13 „	16 „
Niger Seed	14 „	17 „
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 „	50 „
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	310 Impl. gals.
Oil, Cocoanut	11 cwt.	.....
Oil-cake in cakes, or lumps (in bags) ...	16 „	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
Oil Seeds—	To the Ton.	To the Ton.
Castor Seed	14 cwt.	17 cwt.
Teel or Gingelly Seed	15 „	.....
Rape Seed, Sita, Jamba and other kinds	16 „	.....
Mustard Seed	16 „	.....
Khorassan	16 „	.....
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 „	16 „
Pimento	12 „	14 „
Plumbago, in bags	16 „	20 „
Poppy Seed, in single bags (1½ cwt.) ...	13 „	16 „
Do. do. (1¼ cwt.) ...	14 „	17 „
Do. double bags (1¼ cwt.) ...	14 „	17 „
Do. in bags (1½ cwt.)	14 „	17 „
Rails, iron or steel	20 „	.....
Rattans, in bundles	13 „	16 cwt.
Do. Ground...	13 „	16 „
Red Wood	13 „	16 „
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags...	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 „	50 „
Do. in bags	8 cwt.	10 cwt.
Sago, in cases	40 feet.	50 feet.
Sal-Ammoniac, in cases	40 „	50 „
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2/7 lbs.	28 Indian maunds of 82-2/7 lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 „	20 „
Sandal and Sapan-wood	11 „	16 „

TONNAGE SCALE—(*concld.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 „	10 „
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 „	50 „
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 „	20 „
Tallow	40 feet.	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 „	10 „
Do. in pressed bales	40 feet.	.....
Tea, in chests	40 „	50 feet.
Timber, Teak Square Planks and Poon ...	40 „	50 „
Timber, Teak round (one-fifth off) ...	.....	.....
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 „	50 „
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 „	20 „
Unrated Wood	11 „	14 „
Whanghees (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
Wines and Spirits, in casks	40 feet.	50 feet.
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

FREIGHT INWARDS.

Payable in Karachi.

The conversion into Indian Currency of sterling freight inward to Karachi, payable in Karachi, shall, unless otherwise stipulated, be made at the rate for Bank Bills of London payable on demand; and the rate ruling at the close of a mail shall be the rate applicable to such purpose during the subsequent week.

FREIGHT OUTWARDS.

Payable in Karachi.

Difference of freight outwards from Karachi stated in sterling payable in Karachi (in absence of any stipulation to the contrary on either the shipping order or Charter Party) shall be converted into Indian Currency at the rate for Bank Bills on London payable on demand. The rate applicable to such purpose shall be the rate ruling on the day on which the Bill of Lading is dated; an allowance of 4½ per cent. in the case of sailing ships, and 2½ in the case of steamers, being made as discount to cover cost of insurance and interest, until the due date of the freight.

SHUT-OUT CARGO.

The Harbour Board ruling in relation to shut-out goods is as follows:—

That shut-out goods be in future charged half import and half export fees under the provisions of Rules 3 and 4 published under the Wharfage Fees Act III of 1879.

BURMA CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	.....	40
Arrowroot, in cases	.....	50
Bark	20	.....
Beans	20	.....
Bees' Wax	20 gross	.....
Betelnut	20	.....
Books	.....	50
Bones, loose, and Bone-meal	20	.....
Bottles (empty)	.....	40
Bran	20	.....
Brimstone	20	.....
Bullion	at per cent.	.....
Cake lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in boxes	8	.....
Castor seed	15	.....
Chillies, in bags	8	.....
China root, in bags	11	.....
Chiretta, in bales	16	.....
Cigars	.....	50
Cloves, in bags	8	.....
Coal	20	.....

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Cochineal	.....	50
Coffee, in bags	18	.....
Coffee, in barrels	16	.....
Coir, loose	12	.....
Coir bundles	10	.....
Copra, in bags	14	.....
Cotton seed	15	.....
Cotton seed cake	20 gross	.....
Cotton seed oil	20	.....
Cotton in bales	.....	50
Curios	.....	40
Cutch, in bags	16	.....
Cutch, in boxes	20 gross	.....
Dhall, in bags	20	.....
Elephant teeth, in bulk	20	.....
Elephant teeth, in cases	.....	50
Flour, in bags	20	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags	16	.....
Grain, in bags	20	.....
Guano, in bags	16	.....
Gum, in cases	.....	50
Gunny bags and cloth	.....	50
Ganja	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton:
Hemp, in bales	.....	50
Hides, Buffalo or Cow	16	.....
Horns, Buffalo or Cow	20	.....
India-rubber, in bags	20	.....
Iron	20	.....
Jute	.....	50
Lac-dye	.....	50
Linseed	20	.....
Machinery	20	.....
Maize	20	.....
Metals	20	.....
Millet	20	.....
Molasses	2 puncheons or 4 hhds.	.....
Mustard or Rapeseed	20	.....
Nutmegs, in casks	.....	50
Oats	16	.....
Oil, in cases	.....	50
Oil, in casks	4 hhds.	.....
Oil-seed cake	20	.....
Orchids	.....	40
Paddy	16	.....
Paraffine wax, in cases	20	.....
Peas	20	.....
Planks and deals	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	.....	40
Rags	.....	50
Raw silk, in bales	.....	50
Rattans for dunnage	20	.....
Rice, in bags	20	.....
Rice meal and Rice flour	20	.....
Rope, in coils	.....	50
Rope, in bundles	16	.....
Rum, in casks	2 puncheons.	.....
Sago, in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Seedlac, in cases	.....	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
Silk, in cases	.....	50
Silk piece-goods	.....	50
Silk (waste)	.....	50
Soap, country, in cases	.....	50
Sticklac, in bags	16	.....
Sugar, in bags	20	.....
Tallow, in casks	20	.....
Tamarind, in casks	20	.....
Tea, in chests	.....	50
Timber (Padouk)	.....	50
Timber (Pinkadoe)	.....	50
Timber (Teak in round or square, logs, scantlings)	.....	50
Til seed	20	.....
Tobacco, in bales	.....	50
Wheat	20	.....
Wool	.....	50

SCHEDULE OF COMMISSION CHARGES

AUTHORIZED BY THE

BURMA CHAMBER OF COMMERCE.

1. On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery ... ... 2½ ,,
3. On purchasing ditto, when funds are provided by the Agent ... ... 5 ,,
4. On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges ... ... 5 ,,
5. On returns for consignments, if made in produce ... 2½ ,,
6. On returns of consignments, if in Bills, Bullion or Treasure ... ... 1 ,,
7. On accepting bills against consignments ... ... 1 ,,
8. On the sale or purchase of Ships, Factories, Houses, Lands and all Property of a like description ... 2½ ,,
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s. per Rupee ... ... half com.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived ... ... 2½ ,,
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money ... ... 2½ ,,

13. On *del-credere*, or guaranteeing the due or realisation of sales ... ... 2½ per cent

14. On the management of Estates for Executors or Administrators ... ... 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... ... 2½ „

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hand or not ... ... 2½ „

17. On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive ... 5 „

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 „

19. On engaging troops for a ship, Great Britain or elsewhere, on the gross amount of passage money for rank and file ... ... 2½ „

20. On realizing inwards freight, inward troop, emigrant, or cabin passage money ... ... 2½ „

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ... 5 „

If Opium, Indigo, Raw Silk or Silk Piece-goods. 2½ „

If Treasure, Precious Stones or Jewellery ... 1 „

If a cargo loaded in Burma, consisting of Rice or Timber or Catch ... ... 3½ „

22. On effecting Insurance, whether on lives or property ... ... 3½ „

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium.. 2½ „

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... 1 per cent.

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them ... ... 2½ „

Or if recovered by such means ... ... 5 „

26. On Bills of Exchange returned dishonoured ... ... 1 „

27. On collecting house-rent ... ... 2½ „

28. On ship's disbursements ... ... 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... 2½ „

30. On granting Letters-of-Credit ... ... 1 „

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ½ „

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... ½ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½ „

CALENDAR FOR 1915.

1915.	SUNDAY.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN. ...	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...
FEB. ...	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	...	...	...	...	...	...
MAR. ...	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
APRIL ...	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	...
MAY ...	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
JUNE ...	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	...	...	...

1915.	SUNDAY.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY ...	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
AUG. ...	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...
SEPT. ...	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	...	...
OCT. ...	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...
NOV. ...	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	...	...	...	...
DEC. ...	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	...

PUBLIC HOLIDAYS.

For the Year 1916.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments' Act, 1881," including the New Year's Day (1st January), Good Friday (21st April), and Christmas Day (25th December) which are already specified as holidays under the above Section :—

New Year	.. 1st January ..	Saturday	.. 1 Day.
Bara Wafat	.. 18th January ..	.. Tuesday	.. 1 ,,
Maha Shivratri ..	.. 2nd March	.. Thursday	.. 1 ,,
Jamshedi Naoroz ..	.. 21st March	.. Tuesday	.. 1 ,,
Day of departure fr m Bombay of H. E. Lord Hardinge.	4th April	.. Tuesday	.. 1 ,,
Ramnavami ..	.. 11th April	.. Tuesday	.. 1 ,,
Good Friday ..	.. 21st April	.. Friday	.. 1 ,,
Easter Saturday and Monday.	22nd and 24th April	.. Saturday and Monday	.. 2 Days.
Birthday of His Majesty the King-Emperor.	3rd June	.. Saturday	.. 1 Day.
Ramzan-Id	.. 1st August	.. Tuesday	.. 1 ,,
Gokal-Ashtami ..	.. 21st August ..	.. Monday	.. 1 ,,
Ganesh-Chaturthi and Samvatsari (Jain).	1st September ..	.. Friday	.. 1 ,,
Parsee New Year ..	.. 11th September ..	.. Monday	.. 1 ,,
Khordadsal	.. 16th September ..	.. Saturday	.. 1 ,,
Dussera	.. 6th October ..	.. Friday	.. 1 ,,
Divali	.. 25th, 26th & 27th October.	Wednesday, Thursday and Friday ..	.. 3 Days.
Mohurrum	.. 7th November ..	.. Tuesday	.. 1 Day.
Christmas	.. 25th and 26th December.	Monday and Tuesday	.. 2 Days.

NOTE.—No days are notified as holidays on account of Holi, Zarthost-no-Diso, Cocoanut Day, first day of Parsi New Year, Bakri-Id, day before Christmas Day and New Year's Eve, because these festivals fall on days which are already declared to be Holidays under the Section referred to above.

HOLIDAYS UNDER CHARTER-PARTIES.

For the Year 1916.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1916 :—

New Year	1st January ..	.. Saturday	.. 1	Day.
Ramnavami..	11th April	.. Tuesday	.. 1	„
Good Friday	21st April	.. Friday	. 1	„
Birthday of His Majesty the King-Emperor.	3rd June	.. Saturday	.. 1	„
Gokal-Ashtami	21st August	.. Monday	.. 1	„
Ganesh-Chaturthi and Samvatsari (Jain).	1st September ..	.. Friday	.. 1	„
Dussera	6th October ..	.. Friday	.. 1	„
Divali	26th October ..	.. Thursday	.. 1	„
Moharrum	7th November ..	.. Tuesday	.. 1	„
Christmas	25th December ..	.. Monday	.. 1	„

By order of the Committee,

R. E. GREGOR-PEARSE,

Secretary.

BOMBAY, *3rd December* 1915.

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60	0	0	11	0	0	0	12	0	3	4	0	0	8	0	Mail
									4	14	0	0	13	0	Inland.
54	0	0	9	8	0	1	8	0	1	10	0	0	4	0	
54	0	0	9	8	0	1	8	0	1	10	0	0	4	0	
9	0	0	2	0	0	0	10	0	0	13	0	0	2	0	
18	0	0	3	8	0	3	8	0	0	3	0	0	0	6	
9	0	0	2	0	0	2	0	0	0	3	0	0	0	6	
18	0	0	3	8	0	3	8	0	0	3	0	0	0	6	
7	8	0	1	8	0	1	8	0	0	3	0	0	0	6	
18	0	0	4	0	0	1	0	0	0	13	0	0	2	0	
3	0	0	.....			3	0	0	0	0	6	.....			
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												0	5	0	Inland.
.....			.....			2	8	0	.....			0	2	0	Mail
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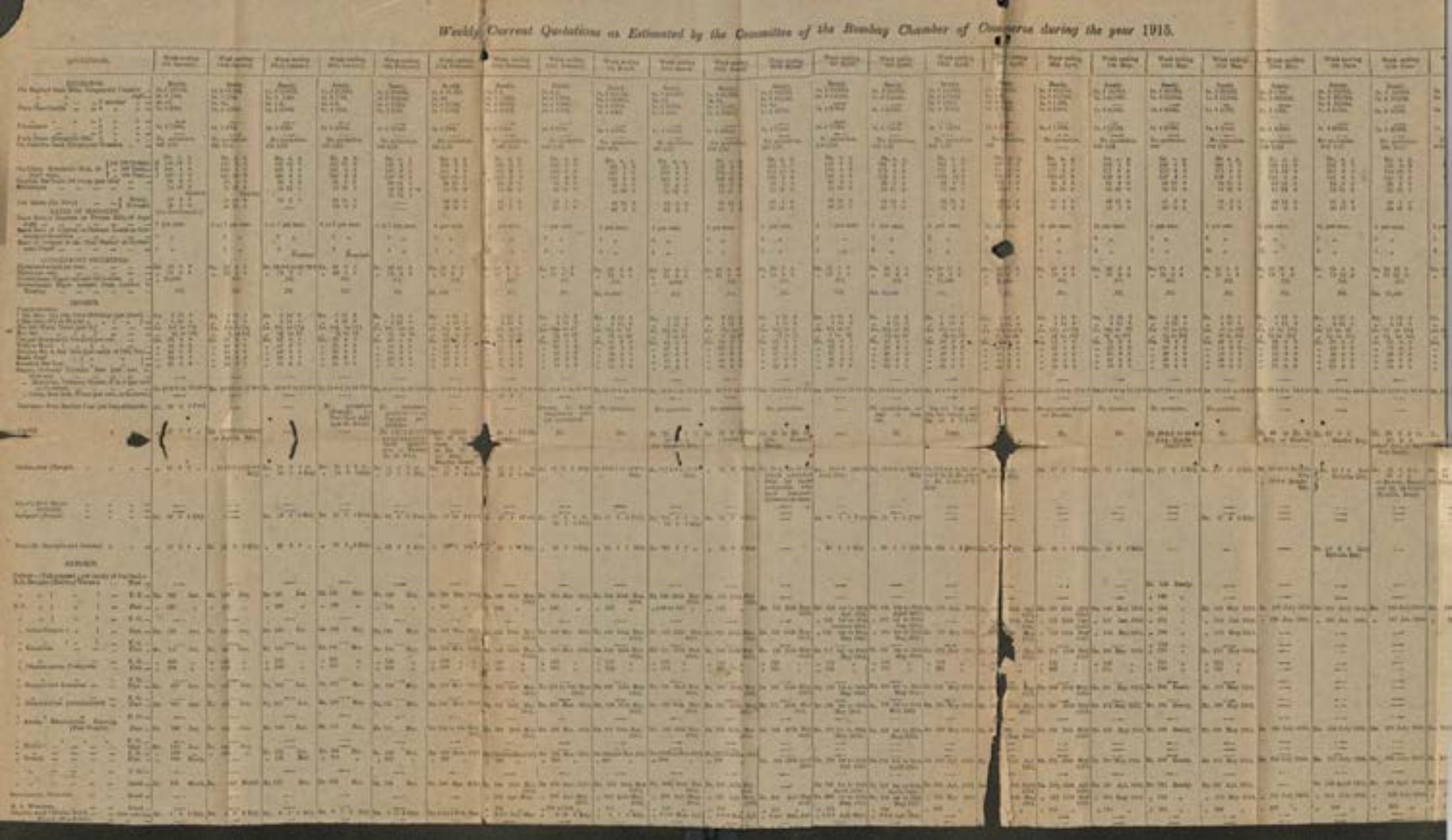
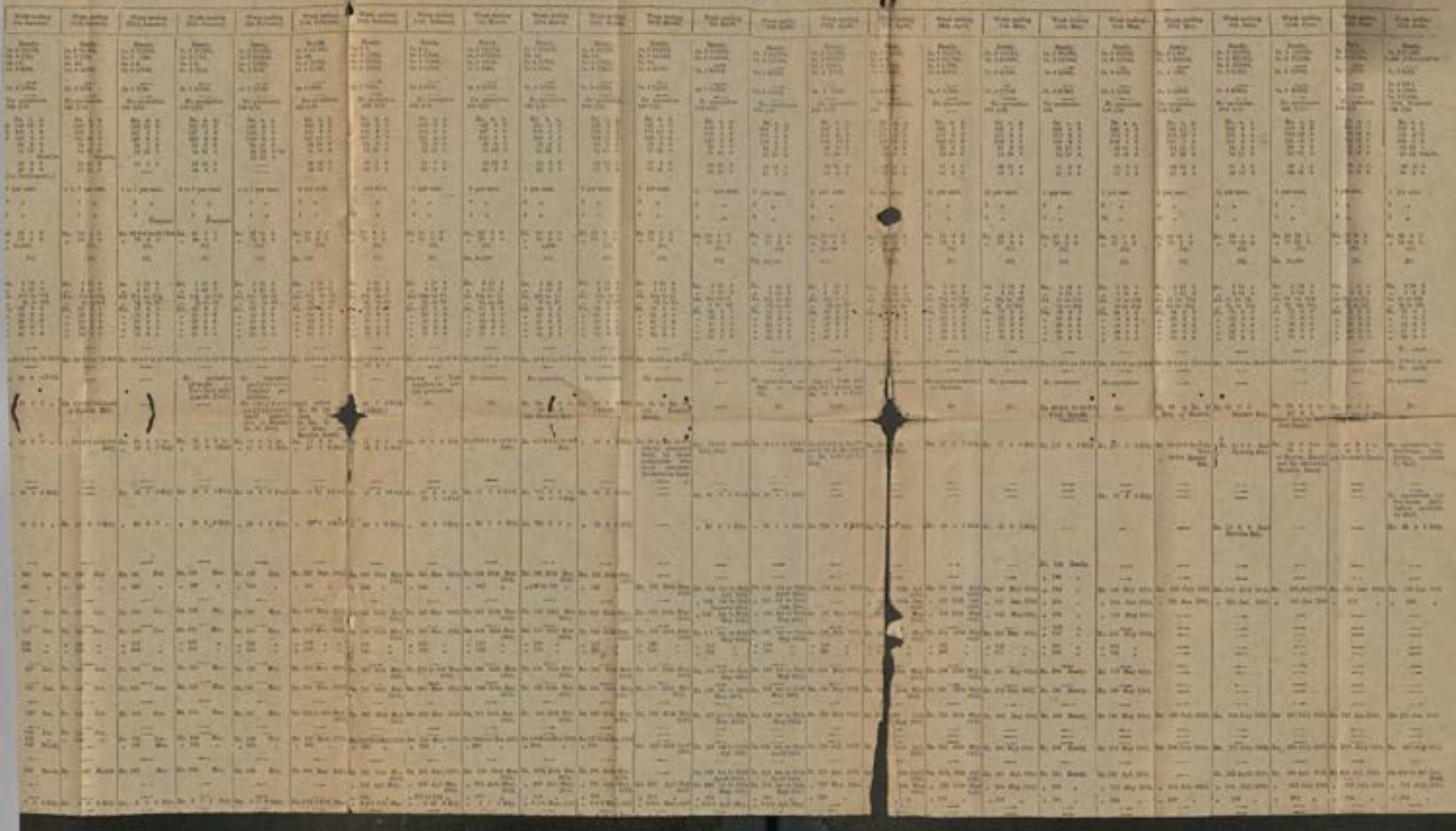
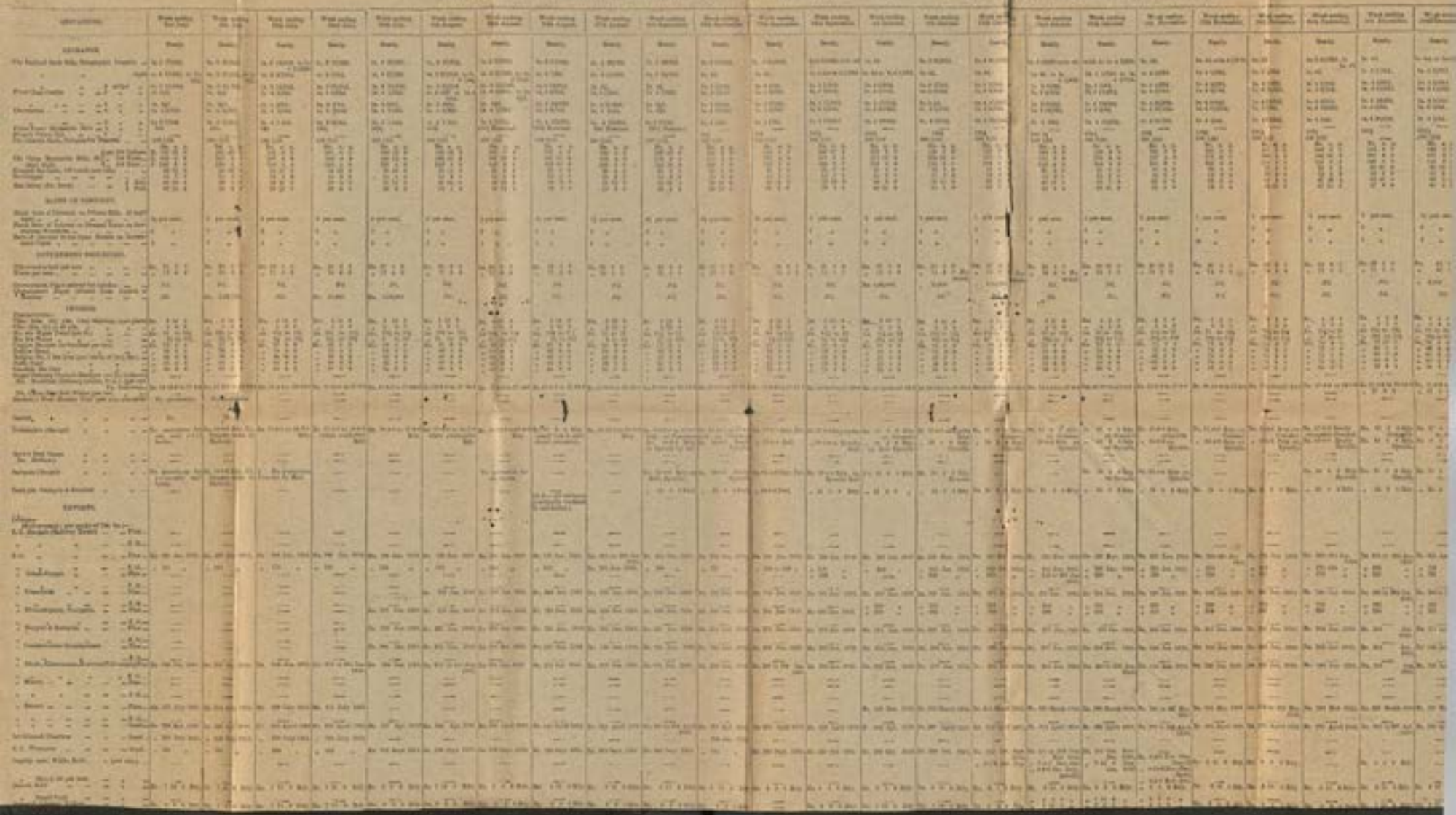
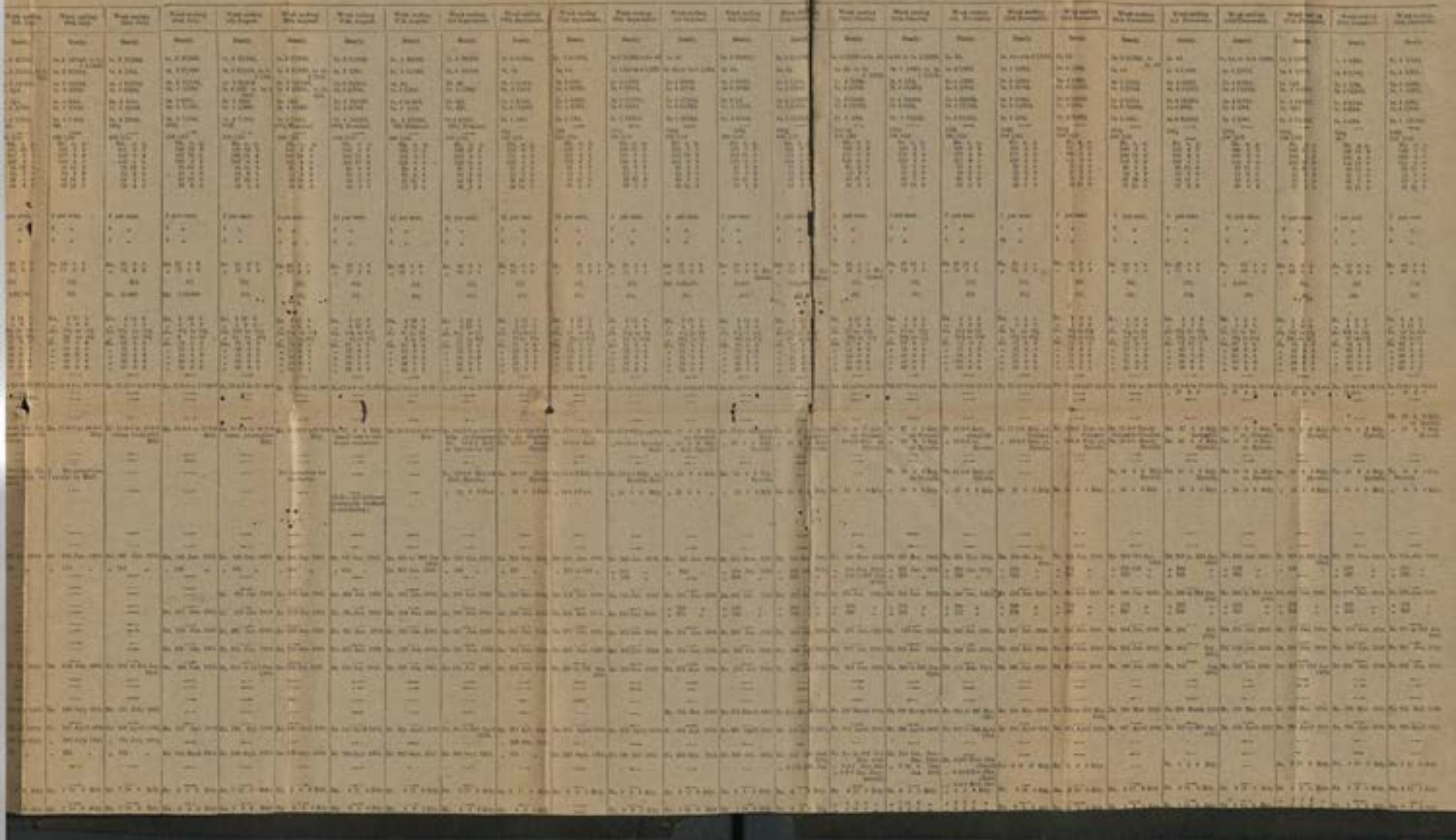
Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1915.

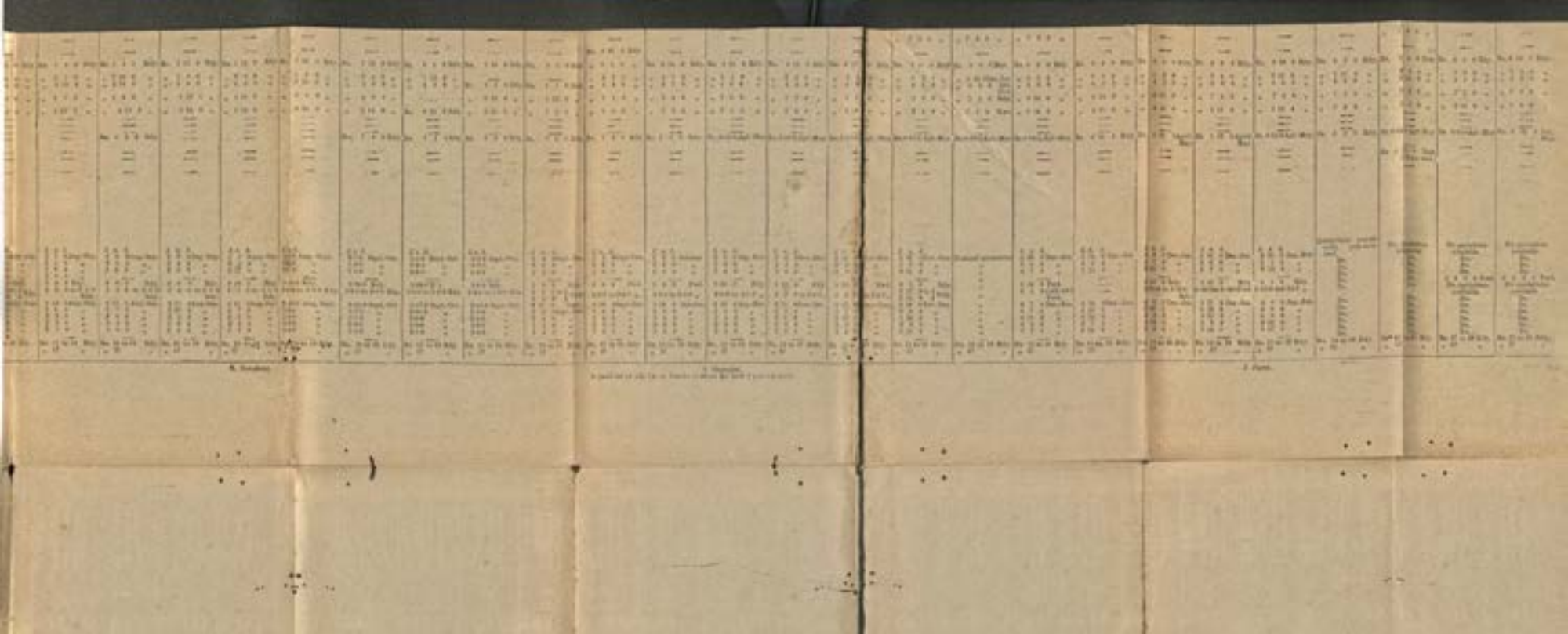


Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1915.









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